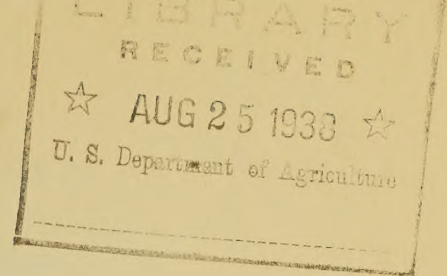


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NCR-State - 208

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

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INSTRUCTIONS RELATIVE TO HANDLING 1938  
SUMMARIES OF PERFORMANCE, FARM COMPUTA-  
TION SHEETS, AND APPLICATIONS FOR PAYMENT  
IN STATE APPLICATION FOR PAYMENT SECTIONS  
IN THE NORTH CENTRAL REGION.

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Issued August 10, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in State offices in the North Central Region, in handling Summaries of Performance, Farm Computation Sheets, Applications for Payment, and related forms.

Members of the State committee and all persons working in the Application for Payment Section in the State office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1938 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any questions relative to the procedure to be followed should be referred to the person in charge of the unit where the question arises and, if such person is unable to answer the question satisfactorily, he shall refer the case to the person in charge of the Application for Payment Section. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Summaries of performance and applications for payment shall be handled in every unit in the order of their receipt.

No changes or corrections shall be made on any form used in connection with the 1938 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections authorized by these instructions, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

The following terms as used herein shall have the following meanings:

1. TRANSMITTAL means all summaries of performance, farm computation sheets, or applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.
2. LOT means all summaries of performance, the work sheet numbers of which are listed on one sheet of NCR-224 or all applications for payment, the serial numbers of which are listed on one sheet of NCR-230.

3. LOT NUMBER means the number assigned to a lot. Such number shall be the same as the sheet number of NCR-224 for summaries of performance or the sheet number of NCR-230 for applications for payment.
4. FARM NUMBER means the township code and farm number assigned to a farm.
5. PARTY IN INTEREST means a person who is entitled to a share of the crops or proceeds therefrom at the time of harvest or a person who contributed to the carrying out of soil-building practices.
6. SUSPENDED CASE means any summary of performance or any application for payment which must be returned to the county office for correction or which cannot be approved without additional information.
7. NO PAYMENT CASE means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in Section IV, line 2 of NCR-226 and in Section V, line 3, column (c) of NCR-227A.

Forms used in connection with the 1938 Agricultural Conservation Program will be referred to in these instructions by form number rather than by title. The numbers and titles of forms to be used in the Application for Payment Section are as follows:

1. NCR-209 - Listing Sheet
2. NCR-220 - Summary of Performance
3. NCR-220A - Supplement to the Summary of Performance
4. NCR-222 - List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm
5. NCR-222A - List of Persons Eligible to Execute an Application for Payment with respect to More Than One Farm
6. NCR-224 - Transmittal Sheet for Summaries of Performance
7. NCR-225 - Farm Computation Sheet
8. NCR-225A - Supplement to Farm Computation Sheet
9. NCR-226 - Application for Payment for One Farm
10. NCR-227 - Application for Payment for More Than One Farm

11. NCR-227A - Application for Payment for More Than One Farm
12. NCR-228 - Transmittal Sheet for Farm Computation Sheets.
13. NCR-229 - Transmittal Sheet for Applications for Payment  
(To the County Office)
14. NCR-230 - Transmittal Sheet for Applications for Payment  
(To the State Office)
15. NCR-234 - Computation Sheet for Determination of Rate of  
Deduction for County Association Expenses under 1938  
Agricultural Conservation Program in the North Central Region
16. NCR-231 - Progress Report On Summaries of Performance and  
Applications for Payment
17. RF-6 - Request for Application for Payment or Related Forms
18. RF-201 - Progress Record
19. RF-202 - Form Letter to Be Used in Connection with  
Indebtedness Cases
20. RF-203 - Release of Lots and Suspended Cases
21. RF-204 - Suspension Sheet
22. RF-205 - Transmittal Correction Sheet
23. ACP-22 - Schedule of Disbursements
24. ACP-75 - Public Voucher for 1938 Agricultural Conservation  
Payments (Continuation Sheet)
25. ACP-76 - Public Voucher for 1938 Agricultural Conservation  
Payments.

Form RF-6 will be used in any unit of the Application for Payment Section in connection with the examination of a summary of performance or application for payment, to request any other form needed for such examination. Such form shall be prepared in duplicate. There shall be entered in the upper right-hand corner the State and county code and farm number in the case of a summary of performance or the State and county code and serial number in the case of an application for payment. The form number and description of the form requested and the reason for the request shall be entered in the spaces provided and the clerk making the request shall sign and enter the date in the space provided therefor at the bottom of the form. Enter in the space for the operation

number an abbreviation of the name of the unit. If the location of the desired form is known, both copies of the RF-6 shall be forwarded to the unit in which the form is located. The copy of RF-6 will be retained by such unit and the original of RF-6 shall be attached to the requested form and forwarded to the clerk making the request. If the location of the desired form is not known, both copies of RF-6 shall be forwarded to the record clerk in the Records Unit. The record clerk shall determine the location of the desired form and forward both copies of RF-6 to the unit in which the form is located, whereupon the form shall be withdrawn and forwarded to the clerk making the request.

If the form which was requested is returned to the unit from which it was requested before the balance of the transmittal in which such form was included is released by such unit, such form may be returned to the proper lot and RF-6 destroyed. If the form is not returned before the transmittal is released, it shall be forwarded to the Clearance Unit and shall be cleared in the same manner as unwarranted suspensions are cleared. When a transmittal is released from any unit the copies of any Forms RF-6 for cases withdrawn from such transmittal shall be handled as suspended cases and forwarded to the Clearance Unit.

The application for Payment Section shall be divided into six units. The following sets forth briefly the work to be performed in each unit:

1. Records Unit: Stamp all forms with the date of receipt; check transmittals of summaries of performance and applications for payment against transmittal sheets; check summaries of performance against Forms NCR-222 and NCR-222A; prepare and maintain progress records of summaries of performance, farm computation sheets, and applications for payment; release summaries of performance and applications for payment to the Examination Unit; withdraw and file copies of farm computation sheets and copies of applications for payment which are being transmitted to county offices; prepare NCR-230; check NCR-230 against Form C-1110, Register of Indebtedness; match State office copies of applications for payment with signed copies of applications for payment which are received from county offices; forward copies of applications for payment after the originals thereof have been examined in the Examination Unit to the Statistics Section; prepare and maintain a 3 x 5 card file for the purpose of determining payments to persons in excess of \$1,000.00; file copies of such applications for payment when they are returned from the Statistics Section; prepare program reports and other reports for the Director of the North Central Division.
2. Examination Unit: Check entries and computations on summaries of performance; check allotments, yields, and productivity

indexes on summaries of performance against approved allotments, yields, and productivity indexes on the listing sheet; release acceptable summaries of performance to the Entry Unit; release suspended cases to the Clearance Unit; check entries on State office copies of applications for payment against entries on signed copies of applications for payment; determine the acceptability of signatures on signed copies of applications for payment; designate the names of payees as they should appear on checks; release acceptable applications for payment to the Payment Schedule Unit; and release suspended cases to the Clearance Unit.

3. Entry Unit: Transfer basic farm data from summaries of performance to farm computation sheets and to applications for payment; review the transfer of such data; release summaries of performance to the Statistics Section; and release the farm computation sheets and the applications for payment to the Computation Unit.
4. Computation Unit: Make and enter on the farm computation sheets all computations which are necessary to determine the amount of payment due each person designated as having an interest in the farm; review computations and the entries thereof; determine when all forms NCR-227 have been received for a party who has an interest in more than one farm in a county; prepare NCR-227A; enter on applications for payment all necessary computed data with respect to the payments; prepare forms NCR-234 and forward a copy thereof to the Entry Unit for use in connection with subsequent transmittals from the same county; and release farm computation sheets and applications for payment to the Records Unit.
5. Payment Schedule Unit: Prepare and review payment vouchers; prepare and review schedules of disbursements; release applications for payment, originals and copies of vouchers and schedules of disbursements to the General Accounting Preaudit Office; and release copies of vouchers and schedules of disbursements to the State Accountant.
6. Clearance Unit: Notify county committees of corrections which have been made on transmittal sheets and summaries of performance; request the corrections or information necessary to clear suspended summaries of performance and suspended applications for payment; release suspended applications for payment to the record clerk in the Records Unit in cases where a suspension is unwarranted or where an error is corrected in the Clearance Unit; schedule refunds; schedule transfers from one appropriation or fund to another; authorize the return of refunds in excess of the amounts due to the remitter; schedule returned checks which are to be canceled; authorize the remailing of returned checks to payees; effect set-offs against agricultural conservation payments due debtors of the United States Government; and prepare settlements with respect to all types of acceptable claims and adjustments.



Issued August 10, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
 AGRICULTURAL ADJUSTMENT ADMINISTRATION  
 NORTH CENTRAL DIVISION

U. S. Department of Agriculture

PART I - RECORDS UNIT

The personnel of the Records Unit shall consist of receiving clerks, record clerks, file clerks, and typists.

I. Instructions to Receiving Clerks.

Stamping  
 and  
 Arranging  
 Forms

1. When Forms NCR-220, NCR-220A, NCR-222, NCR-222A, NCR-224, NCR-226, NCR-227, NCR-227A, and NCR-230 and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.
  - a. Enter in the space provided therefor in the upper right-hand corner of Forms NCR-224 and NCR-230 the date of receipt of such forms.
  - b. When Forms NCR-220A are included in a transmittal, determine that each NCR-220A is fastened to the NCR-220 bearing the same farm number.
  - c. When Forms NCR-222 and NCR-222A have been stamped, such forms shall be released to the record clerk.

Checking  
 Summaries of  
 Performance  
 against  
 Transmittal  
 Sheet

2. When Forms NCR-220, NCR-220A accompanied by Forms NCR-224 are received, two clerks working together shall check the farm numbers on Forms NCR-220 and NCR-220A against the farm numbers listed on NCR-224. Enter a check mark (✓) to the right of each farm number on NCR-224 for which there is included in the transmittal an NCR-220 with a corresponding farm number.

Summary  
 Received but  
 Not Listed on  
 Transmittal

- a. If an NCR-220 is received and the farm number on such form is not listed on NCR-224, enter such farm number in Section I of the sheet of NCR-224 listing farm numbers for the same township and correct the total in the first space on the last line of Section I of such sheet accordingly and initial each such correction. When such a correction is made on NCR-224, prepare RF-205. Enter in the upper right-hand corner of such form the State and county code and the date of preparation of the form and strike the symbol "NCR-229" in the line immediately beneath the title of the form. Enter in column (a), the number of the sheet of NCR-224 to which the addition has been made; in column (b), the farm number which has been added; in column (c), the words "Not previously listed on NCR-224."

Summary  
Missing  
from  
Transmittal

- b. If an NCR-220 is missing for a farm number which is listed on NCR-224, draw a line through such farm number; correct the total in the first space on the last line of Section I and initial each such correction. Enter on RF-205 in column (a), the number of the sheet on which the deletion was made; in column (b), the farm number of the missing NCR-220; in column (c), the words "NCR-220 not in transmittal."

- c. After all corrections made on NCR-224 for a transmittal have been entered on RF-205, transmit RF-205 to the Clearance Unit.

Corrections  
Which May Be  
Made on the  
Summary in  
State Office

- d. If the State and county code has not been entered on an NCR-220 or NCR-220A, make such entry. If a farm number has not been entered on an NCR-220 or NCR-220A or it is determined that the farm number entered is in error, the correct farm number may be entered if such number can be ascertained from NCR-209. If the correct farm number cannot be ascertained, prepare and attach RF-204 to such NCR-220.

Checking  
Summaries  
against List  
of Persons  
Eligible to  
Make Applica-  
tion for  
Payment

3. After all Forms NCR-220 and NCR-220A in a transmittal have been checked against NCR-224, obtain Forms NCR-222 and NCR-222A for the appropriate county from the record clerk. If such forms have not been received or if they have been returned to the county office for correction, hold the transmittal until such Forms NCR-222 and NCR-222A are available. Two clerks, working together, shall check Forms NCR-220 and NCR-220A to determine that the serial numbers, the names of the parties in interest, and the minor civil division code and farm numbers entered thereon agree with the serial numbers, the names of the parties in interest and the minor civil division code and farm numbers on NCR-222 and NCR-222A. The serial number for a party in interest should appear in Section I, column (a) of NCR-220 and in column (a) of NCR-222 or NCR-222A preceding the name of such party. If in checking such forms it is found that a serial number on NCR-220 has been circled on NCR-222 or NCR-222A, obtain the original and one copy of RF-202 for such serial number from the RF-202 file, and attach the original and copy of such form to the NCR-220.

Serial  
Numbers  
Do Not  
Agree

- a. If the serial number for a party in interest on NCR-220 does not agree with the serial number entered on NCR-222 or NCR-222A, or if a serial number has not been entered on NCR-220 and the farm number on NCR-220 agrees with the farm number in column (c) of NCR-222 or with one of the farm numbers in columns (e) to (i), inclusive, of NCR-222A opposite the name of such party in interest, enter on NCR-220 opposite the name of such party in interest the serial number on NCR-222 or NCR-222A. When such correction is made, prepare RF-204, indicating thereon the correction in serial

number. Do not attach such RF-204 to the NCR-220 which has been corrected. Forward such RF-204 to the Clearance Unit upon completion of the checking work for the transmittal.

- b. If a serial number has not been entered on NCR-220 or NCR-220A for any person or if an "X" has been entered in Section I, column (a), determine that such person's name does not appear on NCR-222 or NCR-222A. If such person's name does appear on NCR-222 or NCR-222A and the farm numbers on NCR-220 or NCR-220A agree with the farm number in column (c) of NCR-222 or with one of the farm numbers in columns (e) to (i), inclusive, of NCR-222A, opposite the name of such person, enter on NCR-220 or NCR-220A the serial number assigned to such person. Indicate on RF-204 that such correction has been made, and send such RF-204 to the Clearance Unit upon completion of the checking work for the transmittal.
- c. If neither a serial number nor an "X" has been entered on NCR-220 for any person, and such person's name does not appear on NCR-222 or NCR-222A, prepare RF-204, indicating thereon the fact that no serial number has been entered for such person and that such person's name does not appear on NCR-222 or NCR-222A. Attach such RF-204 to the NCR-220 but do not remove such NCR-220 from its place in the transmittal.
- d. If, for any serial number, the name on NCR-220 does not agree with the name on NCR-222 or NCR-222A and the farm number on NCR-220 and NCR-220A, if any, agrees with the farm number on NCR-222 or with one of the farm numbers on NCR-222A, determine whether NCR-222 or NCR-222A has been corrected by the record clerk. If a name on NCR-222 or NCR-222A has been corrected by the record clerk, such record clerk will have initialed the correction. In such case, correct the name on NCR-220 and NCR-220A, if any, to agree with the name on NCR-222 or NCR-222A. Prepare RF-204, indicating the nature of the correction which has been made. Forward such RF-204 to the Clearance Unit upon completion of the checking work in connection with the transmittal. If there is no evidence that the record clerk has corrected the name on NCR-222 or NCR-222A, prepare RF-204 indicating therein the discrepancy in name. Attach such RF-204 to the NCR-220, but do not remove such NCR-220 from its place in the transmittal.
- e. If the name of a party in interest has been removed from NCR-222 and such name has been added to NCR-222A or vice versa, examine Section I, column (a) of NCR-220 to determine that the serial number for such person is in the correct series. Serial numbers under 7000 are assigned to parties in interest whose names appear on NCR-222

Serial  
Number  
Missing  
on Summary

Name on  
Summary and  
List of  
Eligible  
Applicants  
Do Not Agree

Name  
Transferred  
from NCR-222  
to NCR-222A  
and Vice Versa

and serial numbers over 7000 are assigned to parties in interest whose names appear on NCR-222A. Correct the serial number on NCR-220, if necessary, for any party in interest. When such correction is made, prepare RF-204, indicating thereon the correction in serial number. Do not attach such RF-204 to the NCR-220 which has been corrected. Forward such RF-204 to the Clearance Unit upon completion of the checking work for the transmittal.

Discrepancies  
in Name Which  
May Be Changed

- f. If, in any case there is a slight discrepancy between the name of a person on NCR-220 and the name of such person as shown on NCR-222 or NCR-222A, and it is obvious that the name on NCR-220 and the name on NCR-222 or NCR-222A refer to one and the same person, correct the name on the NCR-220 to agree with the name on NCR-222 or NCR-222A. The following are examples of some of the differences between names on NCR-220 and NCR-222 or NCR-222A which should be corrected:

<u>NCR-220 or NCR-220A</u>	<u>NCR-222 or NCR-222A</u>
1. Geo. Smith	George Smith
2. George Smith	Geo. Smith
3. John E. Jones	John Ezra Jones
4. John Ezra Jones	John E. Jones
5. Wm. C. Brown	Wm. Clarence Brown
6. Wm. Clarence Brown	Wm. C. Brown
7. Sam Bellman	Sam Belman
8. Sam Belman	Sam Bellman
9. Mrs. Sara Smith	Sarah Smith
10. Jones and Smith by John Smith, a partner	Jones and Smith a partnership
11. R. Roe Estate by John Doe, Adm.	John Doe, Adm. of the Est. of R. Roe, Dec.

When such correction is made, prepare RF-204 indicating thereon the correction in name. Do not attach RF-204 to the form which has been corrected. Forward such RF-204 to the Clearance Unit upon completion of the checking work for the transmittal.

Names Which  
Cannot Be  
Corrected

g. If the name of a person on NCR-220 does not agree with the name of such person on NCR-222 or NCR-222A, and the discrepancy is such that it cannot be corrected in accordance with the foregoing instructions, prepare RF-204, indicating thereon the discrepancy in name. Attach such RF-204 to the NCR-220, but do not remove such NCR-220 from its place in the transmittal.

h. When it is determined that the names of the parties in interest and the farm number on an NCR-220 and NCR-220A, if any, and the serial number on NCR-220 agree or have been corrected to agree with the names of the parties in interest, the farm number and the serial number on NCR-222 or NCR-222A, enter a check mark (✓) to the right of the farm number on NCR-222 or one of the farm numbers on NCR-222A, opposite the name of such person. If an RF-204 is attached to an NCR-220, enter the letter "S" to the right of the farm number on NCR-222 or NCR-222A.

Duplication  
of  
Summaries

i. If a check mark has already been entered to the right of a farm number on NCR-222 or NCR-222A and an NCR-220 bearing such farm number is received, examine such NCR-220 to determine whether two dates have been stamped thereon. If so, it may be assumed that such NCR-220 was suspended from a previous transmittal and is being resubmitted. In such event, it shall not be suspended if the word "Corrected" appears above the heading of the sheet of NCR-224 on which such form is listed. If only one date has been stamped on such NCR-220, prepare RF-204, indicating thereon that an NCR-220 with the same farm number was previously received. Attach such RF-204 to such NCR-220, but do not remove NCR-220 from its place in the transmittal.

j. If an "S" appears to the right of a farm number on NCR-222 or NCR-222A, and a corrected NCR-220 is received, delete the "S" and enter a check mark (✓) in lieu thereof.

Release of  
Summaries to  
Record Clerk

4. After Forms NCR-220 and NCR-220A have been checked against NCR-222 and NCR-222A, such Forms NCR-220 and NCR-220A shall be separated into lots. Each lot shall include the Forms NCR-220 and NCR-220A, the farm numbers of which are listed on one sheet of NCR-224. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III, item 1 of each sheet of NCR-224 and release the transmittal to the record clerk.

Checking  
Signed Appli-  
cations for  
Payment against  
Transmittal Sheet

5. When Forms NCR-226, NCR-227, and NCR-227A accompanied by Forms NCR-230 are received, two clerks, working together, shall check the serial numbers on Forms NCR-226 and NCR-227A against the serial numbers listed on NCR-230. Enter a check mark (✓) to the right of each serial number on NCR-230 for which there is included in the transmittal an NCR-226 or an NCR-227A with a corresponding serial number.

a. If an NCR-226 or an NCR-227A is received and the serial number of such NCR-226 or NCR-227A is not listed on NCR-230,

Serial Number  
Not Listed on  
Transmittal

enter such serial number in Section I of NCR-230. Make such entry on the appropriate sheet of NCR-230 so that all serial numbers will be in order. Correct the total in the last line of Section I of such sheet. Initial all such corrections. When such corrections are made on NCR-230, prepare RF-205. Enter in the upper right-hand corner of such form the State and county code and the date such form is prepared, and strike the symbols "NCR-224" and "NCR-229" in the line immediately beneath the title of the form and enter in lieu thereof the symbol "NCR-230." Enter in column (a), the number of the sheet of NCR-230 on which the addition has been made; in column (b) the serial number which has been added to NCR-230; and in column (c), the words "Not previously listed on NCR-230."

Application  
Not in  
Transmittal  
but Serial  
Number Listed

- b. If an NCR-226 or an NCR-227A is missing for a serial number which is listed on NCR-230, draw a line through such serial number. Correct the total in the last line in Section I of NCR-230. Initial all such corrections. When such corrections are made on NCR-230, prepare RF-205. Enter in the upper right-hand corner of such form the State and county code, and the date such form is prepared and strike the symbols "NCR-224" and "NCR-229" in the line immediately beneath the title of the form and enter in lieu thereof the symbol "NCR-230." Enter in column (a), the number of the sheet on which the deletion has been made; in column (b) the serial number of the missing NCR-226 or NCR-227A; and in column (c), the words "Not in Transmittal."

Missing Data  
Which May Be  
Supplied in  
State Office

- c. If the State and county code has not been entered on an NCR-226 or an NCR-227A, make such entry. If a serial number has not been entered on an NCR-226 or NCR-227A, determine from NCR-222 or NCR-222A the correct serial number for such NCR-226 or NCR-227A and enter such serial number in the space provided therefor.

- d. After all corrections made on NCR-230 for a transmittal have been entered on RF-205, transmit RF-205 to the Clearance Unit.

Release of  
Applications  
to Record Clerk

6. After Forms NCR-226 and NCR-227A have been checked against NCR-230, such forms shall be separated into lots. Each lot shall include the Forms NCR-226 and NCR-227A, the serial numbers of which are listed on one sheet of NCR-230. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III, item 1 of each sheet of NCR-230, and release the transmittal to the record clerk.

## II. Instructions to Record Clerks.

1. Upon receipt of Forms NCR-222 and NCR-222A, check such forms

Checking the  
List of Persons  
Eligible to Make  
Application for  
Payment

to determine that they have been properly prepared. Determine that a serial number has been entered opposite each name on such forms. Serial numbers on NCR-222 should be assigned in consecutive order beginning with number 1 for the first name on the first sheet. Serial numbers on NCR-222A should be assigned in consecutive order, beginning with number 7001 for the first name on the first sheet. Determine that there is no duplication in serial numbers. Determine that only one farm number has been entered opposite each name on NCR-222 and that more than one farm number has been entered opposite each name on NCR-222A. Determine that a number has been entered in column (d) of NCR-222A opposite each name and that such number is equal to the number of farm numbers entered in columns (e) to (i), inclusive, opposite each name. The name of any person should not appear on both NCR-222 and NCR-222A nor more than once on either of such forms. Forms NCR-222A should be received in duplicate. If errors are discovered on either NCR-222 or NCR-222A, prepare RF-204 indicating thereon the nature of such errors. If only a few errors are found on NCR-222 and NCR-222A, enter an "S" to the left of each serial number on NCR-222 or NCR-222A in connection with which an error was found. Forward such RF-204 to the Clearance Unit. If a satisfactory explanation of an error is received from the county office, make the necessary correction and strike the "S" which has been entered. If a considerable number of errors has been made on a set of Forms NCR-222 or NCR-222A, attach the RF-204 which has been prepared to the set of Forms NCR-222 or NCR-222A and send such set of forms to the Clearance Unit to be returned to the county office for correction. If Forms NCR-222 and NCR-222A are acceptable, file such Forms NCR-222 and the copies of Forms NCR-222A in sheet number order. Send the originals of Forms NCR-222A to the Computation Unit.

Distribution  
of NCR-222  
and NCR-222A.

Supplemental  
Lists Received

2. From time to time Forms NCR-222 or NCR-222A marked "Supplement" and memoranda with respect to corrections in such forms may be received from various counties. Such forms and memoranda will be submitted as notification of additions or corrections to be made in connection with the set of Forms NCR-222 or NCR-222A from such counties. A memorandum setting forth the reason for each addition or correction should be submitted with each supplemental NCR-222 or NCR-222A. When a supplemental NCR-222 or NCR-222A is received, determine that the sheet number and serial numbers on NCR-222 and NCR-222A are in proper order and then refer such forms together with the accompanying memorandum to the person in charge of the Records Unit for a determination as to whether the reason for the addition or correction is satisfactory. If the reason is satisfactory, the person in charge of the Records Unit shall initial the supplemental NCR-222

Memoranda from  
County Request-  
ing Corrections

or NCR-222A and return it to the record clerk. File such supplemental sheet of NCR-222 or NCR-222A behind the last sheet of such form previously received from the county. In the case of a transfer of a name from NCR-222 to NCR-222A, or from NCR-222A to NCR-222, make the necessary deletion from NCR-222 or NCR-222A at the time the supplemental NCR-222 or NCR-222A is filed. If a memorandum requesting the correction of a name or farm number, the addition of a farm number to NCR-222A or the deletion of a farm number from NCR-222A is received, refer such memorandum to the person in charge of the Records Unit, who shall initial such memorandum if the reason for the correction, addition, or deletion is satisfactory. The record clerk shall then make the requested corrections on NCR-222 or NCR-222A and initial such corrections. If an administrator or executor has been appointed for the estate of a deceased person, correct NCR-222 or NCR-222A by adding the word "estate" after the name of the deceased person and adding the name and title of the administrator or executor. Correct NCR-222 or NCR-222A for an incompetent person in a similar manner. If there is no administration of the estate of a deceased person or if the representative of the estate of a deceased person has been discharged, strike the name of the deceased or the discharged representative and enter the names of the heirs of the estate, which names should appear in the memorandum.

Consolidation  
of Original  
and Supplemental  
Lists

- a. It may be desirable, from time to time, to consolidate supplemental sheets of NCR-222 or NCR-222A into one sheet. In such case list the names in the order of the assigned serial numbers and indicate the numbers of the sheets which have been consolidated.

Notice to Com-  
putation Unit  
of Corrections  
on NCR-222A.

- b. Whenever a correction, addition, or deletion is made on an NCR-222A, notice thereof shall be forwarded to the Computation Unit. Similarly, a copy of each supplemental sheet of NCR-222A shall be forwarded to the Computation Unit.

Notice of Cor-  
rection after  
Receipt of Sum-  
mary of Performance

- c. If the notice of the correction of a name on NCR-222 or NCR-222A is received and a check mark (✓) has been entered on NCR-222 to the right of the farm number opposite such name, or on NCR-222A to the right of one or more farm numbers opposite such name, determine the location of the NCR-220 for such farm number. Obtain such NCR-220 and NCR-220A, if any, and correct the name and address thereon. Initial each such correction. If NCR-226 or NCR-227A has been prepared and has not been transmitted to the county office for signature, obtain such form and make the same corrections thereon. If NCR-226 or NCR-227A has been prepared and has been transmitted to the county office for signature, but has

Correction after  
Preparation of  
Applications

not been returned, prepare RF-204 in duplicate, indicating thereon the correction in name. Forward the original of such RF-204 to the Clearance Unit so that the county committee may be notified to make such correction. Attach the copy of RF-204 to the State office copy of NCR-226 or NCR-227A. If NCR-226 or NCR-227A has been signed and returned to the State office, correct the name and address on such NCR-226 or NCR-227A. Prepare and attach RF-204 to such NCR-226 or NCR-227A, indicating on such RF-204 that the NCR-226 or NCR-227A should be returned to the county office for correction.

Completion of  
Register of  
Indebtedness

3. Prior to the receipt of NCR-222 and NCR-222A, enter on Form C-1110 in alphabetical order the name of each person indebted to the United States Government under the 1937 Agricultural Conservation Program, the serial number of the application for payment, the D. O. Voucher number and the amount of the indebtedness. Enter in the third column of Form C-1110 the words "1937 A.C.P."

Check NCR-222  
and NCR-222A  
against Register  
of Indebtedness

4. Upon receipt of NCR-222 and NCR-222A check Form C-1110 against NCR-222 and NCR-222A to determine whether any person whose name is listed on NCR-222 or NCR-222A is indebted to the United States Government. If a name which is listed on NCR-222 or NCR-222A is also listed on Form C-1110, circle the serial number in column (a) of NCR-222 or NCR-222A opposite such name and enter such serial number on Form C-1110 to the left of such name. Check Form C-1110 against any supplemental sheets of NCR-222 or NCR-222A which are received. After Form C-1110 has been checked against NCR-222 and NCR-222A, refer such forms to a typist who will prepare Form RF-202.

5. If Form C-1110, Supplement A, is received showing the indebtedness of a person for whom an application for payment has been prepared, request the typist to prepare RF-202 for such case. Attach a copy of RF-202 to the State office copy of the application for payment and attach the original of RF-202 to the original of the application for payment or forward the original of RF-202 to the county office if the application for payment has already been transmitted to the county office.

Preparation of  
Progress Record

6. Before any Forms NCR-220 and NCR-220A are received in the Records Unit, prepare an RF-201 for each county agricultural conservation association in the State.

- a. Enter in the spaces provided therefor in the upper right-hand corner of each such form the State and county code and the name of the county.

- b. Upon receipt of a transmittal of Forms NCR-220 and NCR-220A accompanied by Forms NCR-224 from the

receiving clerk, enter in column (a) of RF-201 the lot numbers of the lots in such transmittal. The sheet number at the top of NCR-224 shall be the lot number. Enter in column (b) of RF-201 the date of receipt of the Forms NCR-220 and NCR-220A. Such date may be obtained from the upper right-hand corner of NCR-224. Enter in column (c) the number of Forms NCR-220 in each lot. Immediately below the last entry in column (c) for a transmittal enter in red the total of the entries in column (c) for such transmittal. In the case of a second or subsequent transmittal from a county, determine that the sheet number of the first sheet of NCR-224 is the next consecutive number after the last number previously listed on RF-201 for such county. In case of duplication of numbers change the numbers of the sheets in the transmittal just received so that all numbers from the county are in consecutive order. If a number has been omitted - for example, if the last lot number entered on RF-201 is number 8 and the sheet number of the first sheet of NCR-224 in the transmittal just received is number 10, leave a space on RF-201 before entering number 10. Do not change the numbers of the sheets of NCR-224 in the transmittal just received. In either case, prepare RF-204 indicating thereon the nature of the discrepancy in sheet numbers. Forward RF-204 to the Clearance Unit.

Posting  
Transmittals  
of Corrected  
Summaries

- c. If the word "Correction" has been entered above the title of one of the sheets of NCR-224 in a second or subsequent transmittal, make postings on RF-201 for such sheet of NCR-224 in red. Do not include the entry in column (c) of RF-201 for such lot in the total of column (c) for the transmittal.

7. Sign and enter the date in the spaces provided therefor in Section III, item 2 of each sheet of NCR-224 and place the sheets of NCR-224 on top of the appropriate lots. Place the copies of NCR-224 in a folder and file such folder in a file to be known as the "Control Record."

Release of  
Summaries  
to Examination Unit

8. Prepare RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Check the box marked "Summaries of Performance" in the line immediately beneath the title of the form. Enter the words "Examination Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (b) the number of Forms NCR-220 in each lot. Make no entries in columns (c) to (g), inclusive. Release the lots, together with the originals of NCR-220 and the copy of RF-203, to the Examination Unit. Obtain the signature of a representative of the Examination Unit on the original of RF-203. File

the receipted copy of RF-203 in the Control Record file immediately behind the copies of the NCR-224 to which it is applicable.

Release of  
Transmittals  
of Summaries  
of Performance  
by Other Units

9. Each unit which releases a transmittal of Forms NCR-220 and NCR-220A will prepare an original and one or more copies of RF-203. A copy of RF-203 will be forwarded to the unit receiving the transmittal and the original of RF-203 will be forwarded to the record clerk. Upon receipt of RF-203 indicating the release of lots of NCR-220 and NCR-220A by the Examination Unit, enter in column (f) of RF-201 the number of suspended cases for each lot. Obtain the number of suspended cases from RF-203. File such RF-203 immediately behind the RF-203 showing the release of such lots to the Examination Unit by the Records Unit. Upon receipt of RF-203 indicating the release of lots of NCR-220 and NCR-220A by the Entry Unit, enter in column (d) the date of release and in column (e) the number of such forms released to the Statistics Section. If any suspensions were made in the Entry Unit, increase the entry in column (f) of RF-201 by the number of such suspensions. Obtain such data from RF-203. The number entered in column (e) must equal the number entered in column (c) of RF-201 minus the number entered in column (f). File such RF-203 immediately behind the RF-203 showing the release of such lots to the Entry Unit by the Examination Unit. Once each month withdraw and destroy Forms RF-203 which are over a month old.

Unwarranted  
Suspensions  
of Summaries  
of Performance

10. When an NCR-220 is suspended in the Examination Unit and it is later determined that such suspension is unwarranted or when an NCR-220 is corrected in the State office, the RF-204 attached to such NCR-220 and NCR-220A will be marked "Suspension unwarranted" or "Suspension Removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-220 will be forwarded to the record clerk. Upon receipt of such forms, prepare NCR-224 in duplicate. Enter at the top of the form the State and county code, the name of the State and the name of the county. Enter in the space marked "Date received" the date such form is prepared. Enter in the space marked "Sheet No." a number in the 300 series. Keep a record of the numbers assigned to such lots in each county so that numbers may be assigned in consecutive order. Enter in the space following the word "transmittal" in the second line beneath the title of NCR-224 the number "1" and enter in the space following the word "numbered" in such line the number of the lot. Enter in Section I of NCR-224 the farm numbers of the Forms NCR-220 to be included in the lot and enter in the first space on the last line of Section I the total number of Forms NCR-220 in the lot. Make postings on NCR-201 for such lots in red. After NCR-224 has been prepared and

postings have been made on RF-201, sign and enter the date in Section III, item 2 of NCR-224.

- Arrangement,  
Distribution,  
and Filing of  
Applications  
for Payment  
and Farm Com-  
putation Sheets.
11. When computations on Forms NCR-225, NCR-225A, NCR-226 and NCR-227A have been completed, such forms together with Form NCR-227 will be released to the Records Unit. Arrange Forms NCR-226 in serial number order, by county. Arrange Forms NCR-227A in serial order by county and place each Form NCR-227A on top of the Forms NCR-227 bearing the same serial number. Remove the carbon from Forms NCR-226, NCR-227, and NCR-227A and release the original and two copies of such forms to a typist and release the other copy of each of such forms to the file clerk. If there is an RF-202 (in duplicate) attached to an NCR-226 or an NCR-227A attach the original RF-202 to the original of NCR-226 or NCR-227A and attach the copy of RF-202 to the State office copy of NCR-226 or NCR-227A. Sign and enter the date in the spaces provided therefor in Section III, item 13, of each sheet of NCR-224 and release such Form NCR-224 to the typist together with the Forms NCR-226, NCR-227, and NCR-227A. Arrange Forms NCR-225 and NCR-225A in farm number order by county. Remove the carbons from the Forms NCR-225 and NCR-225A. Separate Forms NCR-225 and NCR-225A into three groups; original, first copy, and second copy. Release the original and one copy of Forms NCR-225 and NCR-225A to a typist and release the other copy to the file clerk. The typist will prepare two sets of Forms NCR-229 in duplicate listing on one set the serial numbers of the Forms NCR-226 and NCR-227A under which payment will be made and on the other set the serial numbers of the Forms NCR-226 and NCR-227A under which no payment will be made. The typist will also prepare Form NCR-228 in triplicate, listing thereon the farm numbers of Forms NCR-225. Verify the work of the typist by checking the entries on Forms NCR-228 and NCR-229 against the farm numbers on Forms NCR-225 and the serial numbers on NCR-226 and NCR-227A, respectively.
  12. Make the following entries on RF-201:
    - a. Enter in column (g) the date appearing on NCR-228.
    - b. Enter in column (h) the number of Forms NCR-225 being forwarded to the General Accounting Preaudit Office.
    - c. Enter in column (i) the date appearing on Form NCR-229.
    - d. Enter in column (j) the number of "Payment" Forms NCR-226.
    - e. Enter in column (k) the number of "Payment" Forms NCR-227A.

f. Enter in column (l) the number of "No payment" Forms NCR-226.

g. Enter in column (m) the number of "No payment" Forms NCR-227A.

13. Check the NCR-222 and NCR-222A to ascertain that RF-202 is attached to each Form NCR-226 or NCR-227A, the serial number of which has been encircled on the NCR-222 or NCR-222A. If a Form RF-202 is not attached to such Forms NCR-226 or NCR-227A, check the file of Forms RF-202 to determine if such form has been prepared. If no Form RF-202 can be located for an application, request the typist to prepare such form. Thereafter, refer the form to the person in charge of the Computation Unit to determine whether a set-off has been made on such Form NCR-226 or NCR-227A. If the set-off has not been considered in determining the payments to be made to the applicant under Form NCR-226 or NCR-227A, a new form will be prepared immediately to replace such NCR-226 or NCR-227A. Destroy such erroneously prepared Form NCR-226 or NCR-227A and all copies thereof.

Release and  
Distribution  
of Applications  
and Farm Compu-  
tation Sheets.

14. Release the original of Forms NCR-225 and the original and first copy of Form NCR-228 to the General Accounting Preaudit Office. The designated representative of the General Accounting Preaudit Office will sign the copy of NCR-228 and return such receipted copy to the Records Unit. File the receipted copy of NCR-228 together with a copy of NCR-229 in the control record file. Release the original and two copies of Forms NCR-226 and NCR-227 and NCR-227A, together with the original of Forms NCR-229 and the county office copies of Form NCR-225, together with the third copy of Form NCR-228 to the person designated to handle outgoing mail.

Receipt of  
Applications  
for Payment

15. Upon receipt of a transmittal of Forms NCR-226 and NCR-227A accompanied by Forms NCR-230, from the receiving clerk, enter in column (n) of RF-201 the lot numbers of the lots in each transmittal. The sheet number at the top of NCR-230 shall be the lot number. Enter in column (o) the date of receipt of the transmittal of Forms NCR-226 and NCR-227A. Such date may be obtained from the upper right-hand corner of NCR-230. Enter in column (p) the number of Forms NCR-226 and NCR-227A in each lot. Immediately below the last entry in column (p) for a transmittal, enter in red the total of the entries in column (p) for such transmittal. If the word "Correction" has been entered above the title of one or more sheets of NCR-230, in a second or subsequent transmittal, make postings for such sheet(s) of NCR-230 in red. Do not

include the red entries in column (p) of RF-201 for such lot(s) in the total of column (p) for the transmittal.

16. Sign and enter the date in the spaces provided therefor in Section III, item 2 of each sheet of NCR-230 and release the originals of such forms, together with Forms NCR-226 and NCR-227 and NCR-227A to the file clerk. Place the copies of NCR-230 in a folder and file such folder in the control record immediately behind the folder containing copies of NCR-229.

Recording  
Progress of  
Applications

17. Each unit releasing a transmittal of Forms NCR-226 and NCR-227A will prepare an original and one or more copies of RF-203. A copy of RF-203 will be forwarded to the unit receiving the transmittal and the original of such forms will be forwarded to the record clerk.

- a. Upon receipt of the RF-203 indicating the release of the lots of NCR-226 and NCR-227A by the Examination Unit, enter in column (q) of RF-201 the number of suspended cases shown on such RF-203.
- b. If any Forms NCR-226 and NCR-227A are suspended after they reach the Payment Schedule Unit the RF-203, showing the release of the lots to the General Accounting Preaudit Office, will indicate the number of such suspensions. In such case, correct the entry previously made in column (q) of RF-201.
- c. Enter in column (r) of RF-201 the date of release of such lots to the General Accounting Preaudit Office.
- d. Enter in column (s) the number of Forms NCR-226 and NCR-227A released to the General Accounting Preaudit Office. This number may be obtained from RF-203 and may be verified by subtracting from the entry in column (p) of RF-201 the entry in column (q).
- e. When lots are released from the Payment Schedule Unit to the General Accounting Preaudit Office, the original of NCR-230 will be released to the record clerk. File such original of NCR-230 in the control record in place of the copy of such form and destroy the copy.

G.A.P.O.  
Suspensions

18. If any of the cases included in a lot of Forms NCR-226 and NCR-227A are suspended by the General Accounting Preaudit Office, such cases will be returned to the Application for Payment Section in the State office, accompanied by the original and two copies of a preaudit difference statement. Enter the serial numbers of such suspensions in Section IV of NCR-230 and when all suspensions from a lot have been received, enter the total number of such suspensions in the last line of Section IV of NCR-230 and also in column (t) of RF-201. Release the second copy of each preaudit difference statement to

the State accountant and forward the original and first copy of such preaudit difference statement, together with the suspended NCR-226 or NCR-227A to the Clearance Unit.

State Office  
Suspensions

19. When an NCR-226 or an NCR-227A is suspended in the Examination Unit and it is later determined that the suspension was unwarranted, or when an NCR-226 or NCR-227A is corrected in the State office, the RF-204 attached to such NCR-226 or NCR-227A will be marked "Suspension unwarranted" or "Suspension removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-226 and NCR-227A will be forwarded to the record clerk. Upon receipt of such forms, prepare NCR-230 in duplicate. Enter at the top of such form the State and county code, the name of the State, and the name of the county. Enter in the space marked "Date received" the date such form is prepared. Enter in the space marked "Sheet No." a number in the "300" series. Keep a record of the numbers assigned to such lots in each county so that the numbers may be assigned in consecutive order. Enter in the space following "transmittal" in the second line beneath the title of NCR-230, the number "1" and enter in the space following the word "numbered" in such line the number of the lot. Enter in Section I of NCR-230 the serial numbers of the Forms NCR-226 or NCR-227A to be included in the lot, and enter in the first space on the last line in Section I the total number of Forms NCR-226 and NCR-227A in the lot. The data from such NCR-230 shall be posted on RF-201 in red and a record of progress of such lot shall be maintained as heretofore set forth.

Release of  
G.A.P.O.  
Suspensions

20. When any Forms NCR-226 or NCR-227A which were suspended by the General Accounting Preaudit Office are cleared, such cases will be forwarded to the record clerk, together with the original and copy of the preaudit difference statement. Prepare NCR-230 and make postings on RF-201 for such cases in the manner set forth in paragraph 19 of this Section II except that the lot number to be assigned to such NCR-230 shall be a number in the 500 series. Do not include any cases which were suspended by the G.A.P.O. in the same lot with any other cases.

Recording  
Release by  
G.A.P.O. and  
Payment of  
Applications

21. When a transmittal of Forms NCR-226 and NCR-227A is approved by the General Accounting Preaudit Office, such transmittal will be forwarded to the Regional Disbursing Office. When checks are issued by the Regional Disbursing Office, a copy of ACP-22 accompanied by a copy of ACP-75 will be received by the record clerk. Upon receipt of such forms, enter in column (u) of RF-201 the Disbursing Office Voucher Number

under which such checks were issued, and in column (v) of RF-201, the date such checks were issued. Forward the copy of ACP-22 and the copy of ACP-75 to the State accountant.

- Progress Report  
for Director  
of North Central  
Division
22. Twice each month prepare NCR-231 in duplicate. The first report shall be for the period of the 1st to the 15th, inclusive, and the second report shall cover the remainder of the month. Mail the original to the Director of the North Central Division immediately after the fifteenth and the last day of the month. The NCR-231 shall not be transmitted with any other reports, letters, memorandums, or enclosures.
23. When preparing NCR-231 the necessary data may be taken either from RF-201 or from the originals of Forms RF-203. If the latter method is used, it will be necessary to identify each lot which includes cases which were suspended from a previous transmittal and which were resubmitted by the county office. Otherwise, the entries in Section I, item 3, and Section II, item 6, will not be accurate. Such lots may be identified by prefixing the lot numbers with the letter "C" on each RF-203 listing lots of Forms NCR-220 released to the Statistics Section and on each RF-203 listing lots of Forms NCR-226 and NCR-227A released to the General Accounting Preaudit Office.
24. Prepare NCR-231 as follows:
- Preparation  
of Progress  
Report
- a. Enter in the upper right-hand corner the name of the State.
  - b. Enter in the spaces provided beneath the title of the form the inclusive dates of the period covered.
  - c. If NCR-231 is prepared from Forms RF-203, make entries in Section I as follows:
    - (1) Enter on line 1, column (a) the number of Forms NCR-220 received during the period. Do not include Forms NCR-220 which were suspended from previous transmittals and which have been resubmitted. Lots including such cases will have been recorded on RF-201 in red.
    - (2) Enter on line 2, column (a) the number of Forms NCR-220 suspended in the Application for Payment Section during the period. Include all Forms NCR-220 for which the county committee submitted corrected data or upon which corrections were made by the county committee even though such forms were not recorded as being returned to the county for correction. In most instances, such corrections will only occur during the period

that the lot is in the Examination Unit. The supervisor of each unit will furnish the Records Unit with the record of such corrected Forms NCR-220.

- (3) Enter on line 3, column (a) the number of suspended Forms NCR-220 which have been corrected and resubmitted or which were found to have been suspended in error and which have been released to the Statistics Section during the period. Item 3(a) should also include the number of Forms NCR-220 included in item 2(a) which were corrected after submission of the lot to the State office but which were not listed as regular suspensions on RF-203. If there were 50 Forms NCR-220 corrected while the transmittal was held in the Examination Unit this number would be included in both item 2(a) and item 3(a) of the NCR-231.
- (4) Enter on line 4, column (a), the total number of Forms NCR-220 which have been released to the Statistics Section during the period, including regular Forms NCR-220 and suspended Forms NCR-220 which have been cleared.
- (5) Obtain entries for column (b) of Section I by adding for each item, the entry in column (a) for the current report and the entry in column (b) for the previous report.

d. If NCR-231 is prepared from Forms RF-203, make entries in Section II as follows:

- (1) Enter on line 1, column (a), the number of applications for payment mailed to county offices during the period. Do not include "No payment" cases in this item.
- (2) Enter on line 2, column (a), the number of "No payment" applications mailed to the county offices during the period.
- (3) Enter on line 3, column (a), the number of applications for payment received from county offices during the period. Do not include applications for payment which were suspended from previous transmittals and which have been resubmitted. Lots including such cases will have been recorded on RF-201 in red.
- (4) Enter on line 4, column (a), the number of applications for payment suspended in the Application for Payment Section during the period.
- (5) Enter on line 5, column (a), the number of applications for payment released to the General Accounting

Preaudit Office during the period, including regular applications for payment which were suspended in the Application for Payment Section and which have been cleared. Do not include General Accounting Preaudit Office suspensions which have been cleared.

- (6) Enter on line 6, column (a), the number of applications for payment suspended by the General Accounting Preaudit Office during the period.
  - (7) Enter on line 7, column (a), the number of applications for payment which were suspended in the Application for Payment Section, and which were cleared and released to the General Accounting Preaudit Office during the period.
  - (8) Enter on line 8, column (a), the number of General Accounting Preaudit Office suspensions which have been cleared and resubmitted to the General Accounting Preaudit Office during the period.
  - (9) Obtain entries for column (b) of Section II by adding for each item the entry in column (a) for the current report and the entry in column (b) for the previous report.
- e. If NCR-231 is prepared from Form RF-201 rather than from the Form RF-203, it may be advisable to obtain entries for column (b) in Sections I and II for the current report and then obtain entries for column (a) in Sections I and II of such report by subtracting from the entries in column (b) the corresponding entries in column (b) for the previous report.
- f. Make entries in Section III as follows:
- (1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the Application for Payment Section. If a person was employed for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. It may be advisable for the persons in charge of the various units to submit daily work reports to the person in charge of the Application for Payment Section in order that an accurate record of personnel employed in each unit may be maintained.
  - (2) Enter on line 1, column (g), the largest number of persons employed in the Application for Payment

Section during the period. This entry may be less but cannot be more than the sum of the entries on line 1, columns (a) to (f), inclusive.

- (3) Enter on line 2, columns (a) to (f), inclusive, the total number of clerk hours worked in the various units. This figure shall be obtained by adding, for all clerks the number of hours each clerk worked in a particular unit during the period.
- (4) Enter on line 2, column (g), the total of the entries on line 2, columns (a) to (f), inclusive.

Card File for  
Payments in  
Excess of  
\$1000.00

- 25. A "3 x 5" card file shall be set up in the Records Unit for the purpose of determining the names of persons in the State whose total payments exceed \$1000.00. Reports with respect to such payments shall be submitted to the Director of the North Central Division upon request. The time and manner in which such report is to be prepared and submitted will be determined at a later date.
  - a. From time to time cards prepared by the Payment Schedule Unit will be received and should be kept separately by county until cards are prepared by the Records Unit as hereinafter set forth.
  - b. When it has been determined that complete lists of persons eligible to make application for payment have been received from a county and at such time thereafter when the preparation of the card file will not interfere with the regular flow of the work of the Records Unit, the card file shall be completed.
  - c. Prepare a "3 x 5" card for each person listed on NCR-222 for which an entry other than zero has been made in column (d) and for each person listed on NCR-222A for which an entry other than zero appears in column (c).
  - d. Enter on each card the county code, the serial number and the name of the applicant. In entering the applicant's name, enter the last name first followed by the given name and initial or if only the given name or the initials appear on NCR-222 or NCR-222A, these shall be used. In cases of estates the name of the estate should be entered first followed by the name of the administrator, executor, or other fiduciary. Spaces should be provided in which to enter the address of the applicant and the amount of payment approved for such person.
  - e. After all cards have been prepared for a county, withdraw the cards which were previously prepared by the Payment Schedule Unit and check to determine that not

more than one card has been prepared for any serial number in a county. In case any duplication is found destroy one of the cards.

- f. Check the cards against the copy of ACP-75 returned by the General Accounting Preaudit Office on file in the office of the State accountant. Enter on the card the address of the applicant as shown on the ACP-75 and the amount of the applicant's payment. Such amount shall include the amount of any assignment or set-off deducted from the applicant's payment. Check the cards prepared by the Payment Schedule Unit to determine that the amount of payment entered thereon is the same as the amount approved for the applicant.
- g. When all addresses and amounts have been entered on the cards for a county, file such cards alphabetically by State.
- h. Care should be taken at all times to obtain the correct spelling of a person's name and the correct first name and initials, or the correct initials so that the cards prepared for the same person will be in proper order when filed.

### III. Instructions to File Clerks.

Filing of  
State Office  
Copies of  
Forms

1. All copies of Forms NCR-227 and NCR-227A bearing the same serial number shall be fastened together. Do not fold any Forms NCR-226, NCR-227, or NCR-227A. File the copies of Forms NCR-226, NCR-227, and NCR-227A which have been withdrawn, in serial number order. When copies of Forms NCR-225 and NCR-225A are received, file such copies with the corresponding Forms NCR-220 and NCR-220A for the county.

Matching  
Original  
and Copy  
of Appli-  
cation.

2. When a transmittal of Forms NCR-226 and NCR-227A accompanied by Forms NCR-227 and NCR-230 is received from the record clerk, match such Forms NCR-226, NCR-227, and NCR-227A with State office copies of such forms which were filed pursuant to paragraph 1 of this Section III. Attach the State office copies of Forms NCR-226, NCR-227, and NCR-227A to the originals of such forms.

Release to  
Examination  
Unit

3. When the Forms NCR-226, NCR-227, and NCR-227A in a transmittal have been matched with the State office copies of such forms, prepare RF-203. Enter the State and county code in the upper right-hand corner of such form and check the box marked "Application for Payment" in the line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal and in column (b) the number of applications for payment in each lot. Make no entries in columns (c) to (g), inclusive. Release the transmittal of Forms NCR-226 and NCR-227A together with Forms NCR-230 and the copy of RF-203, to the Examination Unit. Obtain

the signature of a representative of the Examination Unit on the original of RF-203 and release such form to the record clerk.

Stamping  
State Office  
Copies of  
Applications

4. When the copies of NCR-226, NCR-227, and NCR-227A are returned by the Examination Unit, stamp such copies "Original forwarded to the G.A.P.O." and forward such copies to the Statistics Section.

Filing of  
Forms Received  
from Statistics  
Section

5. When copies of Forms NCR-226, NCR-227, and NCR-227A are received from the Statistics Section, file such copies in serial number order by county.

#### IV. Instructions to Typists.

Preparation  
and Filing  
of RF-202.

1. Upon receipt of Form C-1110 and NCR-222 and NCR-222A from the record clerk, prepare RF-202 in duplicate for each person opposite whose name the serial number on NCR-222 is circled and in triplicate for each person opposite whose name the serial number is circled on NCR-222A. Prepare RF-202 as follows:
  - a. Enter in the upper right-hand corner of such form in the space provided therefor, the State and county code, serial number assigned to the applicant's 1938 application for payment, and the name of the applicant.
  - b. Enter the name and address of the Secretary of the county association in the space provided therefor in the salutation of the letter.
  - c. Enter in the space provided therefor in the body of the form the name of the debtor, the amount of the indebtedness and a description of the circumstances under which the indebtedness was incurred. Obtain such data from Form C-1110.
  - d. Enter the name of the State following the word "Chairman" and before the words "Agricultural Adjustment Administration".
  - e. File Forms RF-202 in alphabetical order by counties in the Records Unit and return Forms C-1110 and NCR-222 and NCR-222A to the record clerk.
2. Upon receipt of Forms NCR-225, NCR-225A, NCR-226, NCR-227, and NCR-227A from the record clerk, prepare one set of Forms NCR-228 in triplicate and two sets of Form NCR-229, each set in duplicate. List on the set of Form NCR-228, the farm number of each Form NCR-225 in farm number order. List on one set of Form NCR-229 the serial numbers of "Payment" Forms NCR-226 and NCR-227A and on the other set the serial numbers of "No Payment" Forms NCR-226 and NCR-227A. "No Payment" cases will be identified by

Forms RF-204 attached thereto.

3. Prepare NCR-228 as follows:

Transmittal  
Sheet for  
Farm Compu-  
tation Sheets

- a. Enter the State and county code in the space provided therefor in the upper right-hand corner.
- b. Enter the name of the State, the name of the county, and proper sheet number in the spaces provided therefor immediately beneath the title of the form. Assign sheet number "1" to the first sheet of NCR-228 for the first transmittal and number all sheets in the transmittal consecutively. In the second and subsequent transmittals, assign the first sheet of NCR-228 the next consecutive number after the last sheet number used in the preceding transmittal to the county. Such number shall be obtained from the record clerk in the Records Unit.
- c. Six columns have been provided in the body of the form for listing the farm numbers of Forms NCR-225 included in the transmittal. The Forms NCR-225 will be received in farm number order and the Form NCR-228 should be prepared entering the farm number of the first NCR-225 in the first column of NCR-228 and completing such column before entering any farm numbers in the second or succeeding columns.
- d. When a sheet of NCR-228 is completed, count the farm numbers listed on such sheet and enter the total in the space provided therefor on the last line of the form.
- e. When all of the Forms NCR-225 for a transmittal have been listed, enter just below the last farm number listed the words "Total Forms NCR-225 included in this transmittal \_\_\_\_\_" and enter in the blank space, the sum of the totals for all sheets of NCR-228 in the transmittal.

4. Prepare NCR-229 as follows:

Transmittal  
Sheet for  
Applications

- a. Enter the State and county code in the space provided therefor in the upper right-hand corner.
- b. Enter the words "No Payment" above the title of the sheet of NCR-229 listing serial numbers of "No Payment" cases.
- c. Enter the name of the State, the name of the county, and the proper sheet number in the spaces provided therefor immediately beneath the title of the form. Assign sheet number "1" to the first sheet of NCR-229

for the first transmittal and number all sheets in the transmittal consecutively. In second and subsequent transmittals, assign the first sheet of NCR-229 the next consecutive number after the last sheet number used in the preceding transmittal. Such number shall be obtained from the record clerk in the Records Unit.

- d. Six columns have been provided in the body of the form for listing the serial numbers of Forms NCR-226 and NCR-227A included in the transmittal. The Forms NCR-226 and NCR-227A to be transmitted will be received in serial number order. Enter the serial numbers of such forms in the order in which such forms are arranged, beginning with the first column of NCR-229 and completing such column before entering any serial numbers in the second or succeeding columns.
  - e. When a sheet of NCR-229 is completed, count the serial numbers listed on such sheet and enter the total in the space provided therefor on the last line of the form.
  - f. When all of the Forms NCR-226 and NCR-227A have been listed, enter just below the last serial number listed the words "Total applications for payment included in this transmittal - \_\_\_" and enter in the blank space the sum of the totals for all sheets of NCR-229 in the transmittal.
  - g. Review all Forms NCR-228 and NCR-229 to insure accuracy.
5. Upon completion of the Forms NCR-228 and NCR-229 for transmittals of Form NCR-225 and Forms NCR-226 and NCR-227A, respectively, sign and enter the date in the spaces provided therefor in Section III, item 14 of each sheet of NCR-224. Thereafter, release the Forms NCR-225, NCR-225A, NCR-226, NCR-227, and NCR-227A, together with the set of Forms NCR-228 and both sets of Forms NCR-229 to the record clerk in the Records Unit.



Issued August 10, 1938.

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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION★ AUG 25 1938 ★  
U. S. Department of Agriculture

## PART II - EXAMINATION UNIT

The personnel of the Examination Unit shall consist of checking clerks, examining clerks, and review clerks. Checking clerks and examining clerks shall use blue pencil and review clerks shall use red pencil.

Upon receipt of a transmittal of Forms NCR-220 and NCR-220A, the lots of such forms shall be assigned to checking clerks for a check of the computations on such forms. Thereafter, such lots shall be assigned to clerks for a check of the accuracy of entries other than computation entries on such forms. Thereafter, such lots shall be assigned to a pair of checking clerks for a check of the entries on Forms NCR-220 against the entries on NCR-209. Upon receipt of a lot bearing a number in the 300 series, such lot shall be assigned in the same manner as original lots for a check of computations and entries on Forms NCR-220 and NCR-220A, and for a check of the entries on Forms NCR-220 against the entries on NCR-209.

When an entry on an NCR-220 or NCR-220A is found to be incorrect, place an "X" above and to the right of such entry and complete the checking of all other entries. Prepare and attach RF-204 to the NCR-220, indicating on such RF-204 the nature of the error. If an error is corrected in accordance with the instructions contained herein, the clerk making the correction shall initial such correction and shall indicate on the RF-204, prepared for such case, both the original and the corrected entries. When the pair of clerks who check entries on Forms NCR-220 against entries on NCR-209 have completed such check, such clerks shall remove the RF-204 containing notice of correction from an NCR-220 which has been corrected, provided the NCR-220 has not been suspended for any other reason. When Forms RF-204 are removed, such forms shall be transmitted to the Clearance Unit.

Upon receipt of a transmittal of Forms NCR-226 and NCR-227A, such forms shall be assigned to examining clerks by lots for a check of the entries on the signed copies of such forms against the entries on the State office copies of such forms, and an examination of signatures and certifications. When such lots have been completed by examining clerks, they shall be assigned to review clerks who shall review the work of the examining clerks. If, in the examination of Forms NCR-226 and NCR-227A, it is found that any form does not meet the requirements set forth in Section VII of this Part II, prepare and attach an RF-204 to such NCR-226 or NCR-227A indicating on such RF-204 the reason for suspension. Complete the examination of each form, even though such form is to be suspended.

Suspensions  
and  
Corrections

I. Instructions to Checking Clerks for Checking Computations on Forms NCR-220.

1. Make the following determinations with respect to Section I of NCR-220:

Section I  
of NCR-220

- a. Determine that the sum of the entries in each of the columns (e) to (i), inclusive, is 100 percent.

2. Make the following determinations with respect to Section II of NCR-220:

Section II  
of NCR-220

- a. Determine that the entry in column (g) on each of the lines 1, 2, 3, 4, and 6 is equal to the sum of the entries (including entries which have been circled or double-circled) on each of such lines in columns (b) to (f), inclusive.
- b. If there is an entry in Section IV, item 5(b), determine that the entry in column (g) on line 5 is equal to the sum of the entries in columns (b) to (f), inclusive. If there is no entry in Section IV, item 5(b), and the farm is in the commercial potato-producing area, determine that the entry in column (g) on line 5 does not exceed the sum of the entries on such line in columns (b) to (f), inclusive.
- c. Determine that the entry in column (h) on each line is equal to the sum of the double-circled and unencircled entries on such line in columns (b) to (f), inclusive. Do not include entries which have been circled.
- d. Determine that the entry in item 17(h) is equal to the sum of the entries in items 1(h) to 16(h), inclusive, less the sum of the entries in Section II which have been double-circled.

3. Make the following determinations with respect to Section III of NCR-220:

Section III  
of NCR-220

- a. Determine that the entry in column (e) on each line is equal to the product obtained by multiplying the entry in column (d) on the same line by the conversion factor for such practice. The conversion factors will be found in Section XIII of NCR-201.
- b. Determine that the entry in item 11(e) is equal to the sum of the entries in items 1(e) to 10(e), inclusive.

4. Make the following determination with respect to Section IV of NCR-220:

Section IV  
of NCR-220

- a. Determine that the entry in item 7(b) is not less than the sum of the entries in items 1(b) to 5(b), inclusive, and is not greater than the entry in item 8(b).

5. Make the following determinations with respect to Section V of NCR-220:

Section V  
of NCR-220

- a. For each crop listed in column (a), add the acreage shown in column (b) and any acreage for such crop shown in Section II, column (g), and multiply such sum by 1.25. If the result so obtained is less than the entry for such crop in Section IV, column (b), encircle the reason shown in Section V, column (c).

6. Make the following determination with respect to Section VI of NCR-220:

Section VI  
of NCR-220

- a. If the entry in column (b) on any line is greater than the entry in column (c) of such line, determine that the entry in column (d) on such line is equal to the result obtained by subtracting the entry in column (c) from the entry in column (b). If the entry in column (c) on any line is greater than the entry in column (b) on such line, determine that there is a zero (0) in column (d). Enter a zero (0) if necessary.

7. If there are no Forms NCR-220A in the lot, sign and enter the date in the spaces provided therefor in Section III of NCR-224 and release the lot to the clerks designated to check entries on Forms NCR-220.

II. Instructions to Checking Clerks for Checking Computations on Forms NCR-220A.

1. Make the following determinations with respect to Form NCR-220A:

NCR-220A

- a. Determine that the entry in column (3) on the "total" line for each special crop, general crops, and for soil-building practices is equal to the sum of the individual entries in such column.
- b. Determine that the entry in each acreage share or unit share column on the "total" line for each special crop, general crops, and soil-building practices is equal to the sum of the individual entries in such columns.
- c. Determine that the entries in the percentage columns on the "total" line for each special crop, general crops, and soil-building practices is equal to the result obtained by dividing the total of each acreage share or unit share column by the total on the same line in column (3).
- d. Determine that the sum of the entries in the percentage columns on the "total" line for each special crop, general crops, and soil-building practices is equal to

100 percent. If, because of the rounding of fractions, the sum of the entries in the percentage columns, on the "total" line for any special crop, for general crops, or for soil-building practices does not equal 100 percent, adjust the highest of such entries so that the total does equal 100 percent.

2. After the computations have been checked on all Forms NCR-220A in the lot, sign and enter the date in the spaces provided therefor on NCR-224 and release the lot to the clerk designated to check entries on Forms NCR-220.

III. Instructions to Checking Clerks for Checking Entries on Forms NCR-220.

1. Determine that the State and county code, the farm No., and the aerial photo number, if any, have been entered. If any of such data are missing, obtain and enter such data in the appropriate space.

Section I of  
NCR-220

- a. Determine that the "Application Serial No.", "Relationship to This Farm", "Address", and "Division of Payments" have been entered in the respective columns for each person whose name has been entered in column (b). No entries need appear in columns (e) to (i), inclusive, if an NCR-220A is attached to NCR-220.

- (1) If no serial number has been entered in column (a), determine that an "X" has been entered in lieu thereof.

Section II  
of NCR-220

2. Determine that no entry has been made for any crop as both a special crop and as a general crop in Section II of NCR-220.
3. Make the following determinations in connection with Section III of NCR-220:

Section III  
of NCR-220

- a. Determine that there appears in column (a) an adequate description of each soil-building practice carried out on the farm. The description of various practices should be the same as the names of such practices as set forth in Section XIII of NCR-201. However, if the description is sufficiently adequate to positively identify the practice, it may be accepted, even though it is not identical with the name of such practice as set forth in NCR-201.
- b. Determine that field letters have been entered in column (b) for each practice listed in column (a).
- c. Determine that a practice number has been entered in column (c) for each practice listed in column (a).

and that such practice number is correct. The practice numbers for the various practices may be found in Section XIII of NCR-201.

- d. Determine that an entry has been made in column (d) for each practice listed in column (a). If an entry has been made for soil-building practices A-1, A-2, A-4, or A-8, and the names of such practices do not agree with the name in Section XIII of NCR-201, determine that the practice carried out is the equivalent of practice A-1, A-2, A-4, or A-8, as the case may be, and determine that there is entered in parentheses in column (a), immediately following the name of the practice, the extent to which such practices were carried out.

4. Make the following determinations with respect to Section IV of NCR-220:

Section IV  
of NCR-220

- a. Determine that there is an entry in column (c) on each line for which there is an entry in column (b).
- b. If there is an entry in line 5, column (b), determine that such entry is not less than "3".
- c. Determine that there is an entry in column (c) for each special crop, an acreage of which is shown in column (h) of Section II.
- d. Determine that the name of the type of tobacco has been entered in column (a) if any entries appear in line 3, column (b) or (c).

5. Make the following determinations with respect to Section V of NCR-220:

Section V  
of NCR-220

- a. Determine that wherever an entry has been made in column (a) that entries have also been made in columns (b) and (c).
- b. Determine that the entry in column (c), if any, is either "flood" or "drought" in the case of corn, wheat, cotton, or rice, and either "flood", "drought", or "plant-bed diseases" in the case of cigar filler and binder tobacco.

6. Make the following determinations with respect to Section VI of NCR-220:

Section VI  
of NCR-220

- a. Determine that wherever an entry has been made in column (b) that entries have been made in columns (c) and (d).

Section VII  
of NCR-220

7. Determine that, wherever an entry has been made in any of the columns in Section VII, entries have been made in each of the other columns.

Section VIII  
of NCR-220

8. Determine that Section VIII of NCR-220 has been signed by the person who prepared such form and by a county committeeman and that dates have been entered opposite such signatures.

IV. Instructions to Checking Clerks for Checking Entries on Forms NCR-220A.

NCR-220A

1. Determine that the State and county code and farm number have been entered. If any of such data are missing, obtain and enter such data in the appropriate space. This data may be obtained from the NCR-220 to which such NCR-220A is attached.
2. Make the following determinations in connection with entries in the body of Form NCR-220A.
  - a. Determine that initials of each person whose name appears in Section I of NCR-220 have been entered in the blank spaces above the headings of columns (4) to (15), inclusive.
  - b. Determine that, for each field letter entered in column (1), there is an entry on the same line in columns (2) and (3).
  - c. Determine that no entries have been made for sugar beets.
  - d. If the farm for which the NCR-220A has been executed is not in the commercial corn-producing area, determine that the entry for corn, if any, has been made under general crops.
  - e. If the farm for which the NCR-220A has been executed is not in the commercial potato-producing area, determine that the entry for potatoes, if any, has been made under general crops. If the farm for which the NCR-220A has been executed is in the commercial potato-producing area and no potato acreage allotment has been established for the farm and the encircled entry in Section II, line 5, column (g) of NCR-220 is in excess of "3", determine that the entry for potatoes as a special crop in column (3) of NCR-220A is equal to such entry, and that the entry for potatoes as a general crop in column (3) of NCR-220A is equal to the entry in Section II, line 5, column (h) of NCR-220 minus the entry in Section II, line 5, column (g) of NCR-220.
  - f. If a wheat acreage allotment has not been established for the farm, determine that the entry for wheat, if any, has been made under general crops.
  - g. Determine that there is a separate total line for each special crop, a separate total line for general crops, and a separate total line for soil-building practices, if any.

- h. Determine that the total of column (3) for any special crop, other than potatoes, is equal to the acreage for such crops as reported in Section II, column (h) of the corresponding NCR-220, except in those cases where no acreage of such crops was harvested, or where due to crop failure the acreage of such crops was reduced sufficiently to affect materially the division of payments or deductions, in which case no acreage will be shown in column(3)
- i. Determine that the total of column (3) for soil-building practices is equal to the total soil-building practice units as entered in Section III, item 11(e) of the corresponding NCR-220.
- j. Determine that NCR-220A has been signed by the person who prepared such form and that a date has been entered opposite such signature.
- k. Sign and enter the date in the spaces provided therefor in Section III of NCR-224 and release the lot to the clerk designated to check Forms NCR-220 against NCR-209.

V. Instructions to Checking Clerks for Checking Forms NCR-220 against NCR-209.

Check of  
NCR-220  
Against  
NCR-209

In order that the checking clerks may determine the proper listing sheet and the proper columns of such form against which to check entries on Form NCR-220, a request should be submitted to the person in charge of the Statistics Section for information as to the form numbers and column numbers where such entries may be found on the listing sheet.

- 1. Two clerks working together shall check the following entries on Forms NCR-220 against the applicable columns on NCR-209:
  - a. Section IV:
    - (1) Lines 1, 2, 3, 4, 5, 7, and 8, column (b)
    - (2) Lines 1, 2, 3, 4, 5, and 6, column (c)
  - b. Section VI:
    - (1) Line 1, column (b)
- 2. As entries on an NCR-220 are checked against entries on NCR-209, make entries in the column to the left of column (1) on NCR-209 and on NCR-220 and NCR-220A as follows:
  - a. If an NCR-220 and NCR-220A, if any, have not been suspended, enter the letters "O.K." in the column to the left of column (1) of NCR-209 on the line bearing the farm number of NCR-220.

- b. If an NCR-220 and NCR-220A, if any, have been suspended, enter the letter "S" in the column to the left of column (1) of NCR-209 on the line bearing the farm number of the NCR-220. Remove the suspended NCR-220 from its place in the lot and place it on top of the lot.
- c. When an "O.K." is entered on NCR-209, enter an "O.K." to the right of the farm number on the corresponding NCR-220 and NCR-220A, if any.
- d. If an RF-204 is attached to an NCR-220 and such RF-204 indicates that an NCR-220 bearing the same farm number has previously been received, check NCR-209 to determine whether the NCR-220 which was previously received was suspended. If an "S" appears to the left of the appropriate farm number, strike the "S" and enter "O.K." in lieu thereof, provided an additional reason for suspension is not shown on RF-204. Remove and destroy such RF-204. If an "O.K." appears to the left of the farm number for which RF-204 indicates that the NCR-220 was previously received, indicate such fact on the RF-204. Place the NCR-220 on the top of the lot.
- e. If an RF-204 is not attached to an NCR-220 and an "S" appears to the left of the appropriate farm number, strike the "S" and enter "O.K." in lieu thereof.

Check of  
Records Unit's  
Suspensions

- 3. If an NCR-220 was suspended in the Records Unit, determine whether such suspension is warranted. If not, remove and destroy the RF-204 upon approval of the person in charge of the Examining Unit, and enter "O.K." on NCR-209 to the right of the farm number on such NCR-220.
- 4. Upon completion of the checking work in connection with a lot, enter in Section II of NCR-224 the farm numbers of all suspended cases in such lot and enter on the last line in Section II the total number of such suspensions. Both checking clerks shall sign and enter the date in the spaces provided therefor in Section III of NCR-224 and release the lot to the person designated to release transmittals of Forms NCR-220.
- 5. When a lot bearing a lot number in the 300 series is received, check each NCR-220 in such lot against NCR-209. Strike the "S" on NCR-209 opposite the farm number of NCR-220 and enter "O.K." in lieu thereof. Enter "O.K." to the right of the farm number on each such NCR-220 and NCR-220A, if any. Remove and destroy the Forms RF-204 attached to Forms NCR-220 in such lot and release the lot as set forth in paragraph 4 of this Section V.

VI. Instructions for Release of Transmittals of Forms NCR-220.

Release of  
Forms

1. When all lots in a transmittal have been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-203 in triplicate. Enter the State and county code in the space provided therefor in the upper right-hand corner. Check the box marked "Summaries of Performance" in the line beneath the title of the form. Enter the words "Entry Unit and Clearance Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal and in column (b) the number of cases in each lot which have not been suspended. Enter in column (c) the number of suspended cases in each lot and enter in columns (d) to (g), inclusive, the farm numbers of such suspended cases.
2. Release all suspended cases in the transmittal to the Clearance Unit, together with the second copy of RF-203. Obtain the signature of a representative of the Clearance Unit on the original of RF-203. Release the Forms NCR-220 which were not suspended to the Entry Unit, together with the first copy of RF-203. Obtain the signature of a representative of the Entry Unit on the original of RF-203 and send the original RF-203 to the record clerk in the Records Unit.

VII. Instructions to Examining Clerks for Examination of Forms NCR-226 and NCR-227.

Make the following determinations in connection with Forms NCR-226, NCR-227, and NCR-227A:

Check of Forms  
Against State  
Office Copies

1. Determine by examining the originals of NCR-226, NCR-227, and NCR-227A that no change has been made in any of the data thereon, except changes or corrections which were made in the State office. If any item was corrected in the State office, the same correction will appear on the State office copy of the form in question.
2. Determine that all entries in Section IV of the signed copies of NCR-226 and all entries in Section V of the signed copies of NCR-227A are the same as the entries on the State office copies of such forms.
3. Determine that no deletion has been made in any machine printed matter on NCR-226, NCR-227, and NCR-227A.
4. If any entry has been corrected both on the signed copy and on the State office copy of an NCR-226, NCR-227, or NCR-227A, determine that such correction on the signed copy has been initialed by the member of the county committee who signed the certification of county committee.

5. If the style of the printed name or the address of an applicant has been changed in Section IV of NCR-226 or in Section V of NCR-227A, determine that the change has been initialed by the member of the county committee who signed the certification of county committee on such form. For example, if the name "J. H. Doe" was printed on an NCR-226 and such name was changed to "John H. Doe", such change must have been initialed. When such a change has been made and initialed on an NCR-226 or an NCR-227A, make the same change on the State office copy of such form.

Date

6. Determine that a date has been entered in the space provided therefor in Section V of each NCR-226 and in Section VI of each NCR-227A.

Acceptable  
Signatures

7. Determine that acceptable signatures have been affixed in Sections V and VI of each NCR-226 and in Sections VI and VII of each NCR-227A. The signature of the applicant in Section V of NCR-226 or in Section VI of NCR-227A should be in the same style as the printed name of such applicant. However, if any of the following examples of difference between printed names and signatures appear on an NCR-226 or an NCR-227A, such form should not be suspended.

Printed Name

Signature

J. Doe

John Doe  
or Jno. Doe

John Doe

Jno. Doe  
or John A. Doe

Mrs. Sarah Smith

Sarah Smith

Jones and Smith,  
a partnership

Jones and Smith  
by John Smith, a partner

J. Doe, Adm. of  
R. Roe Estate

John Doe, Adm. of  
the Estate of  
Richard Roe, Deceased

Joe Willington

Joe Wilington

Signatures  
Not Acceptable

If any of the following examples of difference between typed names and signatures appear on an NCR-226 or an NCR-227A, such form shall be suspended.

Printed Name

Signature

John Doe

J. Doe  
or J. A. Doe

Mrs. John Smith

Mrs. Mary Smith  
or Mary Smith

Jones and Smith

John Smith

Tom Welsh

Tom Welch

Requirements for signatures of individuals, co-signers, and sole proprietorships are set forth in Section A of ACP-16, which was issued in connection with the 1936 and 1937 Agricultural Conservation Programs.

8. Determine that the signature in Section VI of NCR-226 or in Section VII of NCR-227A is not that of the applicant who signed such form.

Signature  
by Mark

9. If the signature of any applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one disinterested person whose signature is in English script, in the original, and handwritten.

Signatures of  
Representatives

10. If the signature in Section V of an NCR-226 or in Section VI of an NCR-227A is that of a person acting in a representative or fiduciary capacity, determine that such person has disclosed (in his signature) the principal or entity for whom he is acting and has indicated the capacity in which he is acting. Examples of acceptable signatures of persons acting in representative or fiduciary capacities will be found in Section B of ACP-16.

Address

11. Determine that the address of the applicant is entered in Section IV of NCR-226 or in Section V of NCR-227A and that such address is an adequate mailing address.

Style of  
Name

12. Determine the style in which the name of the payee should appear on the check issued as payment under NCR-226 or NCR-227A. Clerks preparing Forms NCR-226 and NCR-227A have been instructed to print the name of the applicant in the style in which such name should appear on the check. However, if the applicant did not sign in exactly the same style as his name was printed on NCR-226 or NCR-227A, and his signature is acceptable under the instructions in paragraph 7 of this Section VII, or if the name of the applicant was not printed in the style in which such name should appear on the check, print the name of the payee on a slip of paper and staple such slip of paper to NCR-226 or NCR-227A over the printed

name of the applicant or, where possible, bracket that portion of the printed name which should not appear on the check. The manner in which the names of payees should appear on checks is set forth in Part III, Section I, paragraph 1, item e.

RF-202  
Attached

13. If a copy of RF-202 is attached to the State office copy of an NCR-226 or an NCR-227A, determine that the original of such RF-202 is attached to the signed copy of such form. Prepare and attach an RF-204 to such Forms NCR-226 or NCR-227A, and indicate thereon that the applicant is indebted to the United States.
14. Upon completion of the examination of an NCR-226 or an NCR-227A, initial such NCR-226 or NCR-227A.
  - a. Initial Forms NCR-226 in the lower right-hand corner of Section VI.
  - b. Initial Forms NCR-227A in the lower right-hand corner of Section VII.
  - c. Do not initial suspended Forms NCR-226 and NCR-227A but sign the RF-204 attached thereto.
15. Upon completion of the examination of the Forms NCR-226 and NCR-227A in a lot, sign and enter the date in the spaces provided therefor in Section III of NCR-230. Place all suspended Forms NCR-226 and NCR-227A on top of the lot and release the lot to a review clerk.

VIII. Instructions to Review Clerks for Review of Forms NCR-226 and NCR-227.

Review

1. Upon receipt of a lot, examine all suspended cases in the lot, following the instructions to examining clerks set forth in Section VII of this Part II, to determine whether the suspension of such cases is warranted. If doubt arises relative to the suspension of any case, consult the person in charge of the Examination Unit. If the suspension of an NCR-226 or NCR-227A is not warranted, remove RF-204 and place such NCR-226 or NCR-227A in its proper place in the lot. Initial the NCR-226 or NCR-227A as provided in paragraph 14 of Section VII of this Part II. If the suspension is warranted, initial RF-204 beneath the signature of the examining clerk.
2. Examine all other Forms NCR-226 and NCR-227A in the lot following the instructions to examining clerks set forth in Section VII of this Part II. Determine whether any of such cases should have been suspended. Determine that the name of the payee has been correctly designated on NCR-226

and NCR-227A. Correct such designation, if necessary. Initial each approved NCR-226 or NCR-227A immediately to the left of the initials of the examining clerk.

3. Upon completion of the review of all Forms NCR-226 and NCR-227A in the lot, enter in Section II of NCR-230 the serial numbers of all suspended cases in such lot, and enter on the last line in Section II of NCR-230 the total number of suspended cases in the lot. Place all suspended cases on top of the lot, sign and enter the date in the spaces provided therefor in Section III of NCR-230, and release the lot to the person designated to release transmittals of Forms NCR-226 and NCR-227A.

IX. Instructions for Release of Transmittals of Forms NCR-226 and NCR-227A.

1. When the review of all lots in a transmittal of Forms NCR-226 and NCR-227A has been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-203 in triplicate. Enter in the upper right-hand corner the State and county code. Check the box marked "Applications for Payment" in the line beneath the title of the form. Enter the words, "Payment Schedule Unit and Clearance Unit", after the words, "Released to", and enter the date in the second line beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal and in column (b) the number of cases in each lot being released to the Payment Schedule Unit. Enter in column (c) the number of suspended Forms NCR-226 and NCR-227A in each lot and enter in columns (d), (e), (f), and (g), the serial numbers of all suspended cases in the transmittal.

Release  
of Forms

2. Release all suspended cases in the transmittal, including the State office copies of such suspended cases, together with the second copy of RF-203, to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-203. Release all approved Forms NCR-226 and NCR-227A in the transmittal, together with the related Forms NCR-227 and the first copy of RF-203 and the NCR-230, to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original of RF-203 and send such original RF-203 to the record clerk in the Records Unit. Return the State office copies of approved Forms NCR-226, NCR-227, and NCR-227A to the file clerk in the Records Unit.



Issued August 10, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

PART III - ENTRY UNIT

The personnel of the Entry Unit shall consist of entry clerks and review clerks. All clerks in this unit shall use indelible pencils.

Upon receipt of a transmittal of Forms NCR-220 such forms shall be assigned to entry clerks by lots for the preparation of Forms NCR-225, NCR-225A when necessary, NCR-226, and NCR-227.

Entries on all forms shall be made in such a manner as to result in clear and legible entries on all copies of such forms.

I. Instructions to Entry Clerks.

Forms to be  
Prepared

Prepare an NCR-225 for each NCR-220. Prepare an NCR-225A in addition to NCR-225 for each NCR-220 where the names of more than two persons are entered in Section I thereof. Upon completion of the entries on NCR-225, and NCR-225A, if any, prepare an NCR-226 for each person whose name is listed in Section I, column (b) of NCR-220, if the serial number in column (a) to the left of such person's name is smaller than 7000. Prepare an NCR-227 for each person whose name is listed in Section I, column (b) of NCR-220, if the serial number in column (a) to the left of such person's name is greater than 7000. Do not prepare an NCR-226 or an NCR-227 for any person whose name is listed in Section I, column (b) of NCR-220, if the letter "X" has been entered in column (a) to the left of such person's name. Attach all Forms NCR-225, NCR-225A, NCR-226, and NCR-227 which are prepared for a farm to the NCR-220 and NCR-220A, if any, covering such farm.

1. Prepare NCR-225 as follows:

a. Enter the State and county code and farm No. in the upper right-hand corner. Obtain such data from NCR-220.

b. Make entries in Section I as follows:

Entries for Section I  
of NCR-225

(1) Obtain the entry for "sugar beets" in the heading of column (a) from Section II, item 6(g) of NCR-220.

(2) If the word "Burley" or the words "dark air-cured" appear in Section II, item 3(a) of NCR-220, enter in the heading of column (c)

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of Section I the name of such type of tobacco. If the word "Cotton" has been stricken from Section II, item 4(a) of NCR-220 and the word "Burley" or the words "dark air-cured" have been entered in lieu thereof, delete the word "Cotton" in the heading of Section I, column (b) and enter in lieu thereof the name of the type of tobacco entered in Section II, item 4(a) of NCR-220. Enter immediately below the word "Tobacco" the figure ".005" for Burley and ".0153" for dark air-cured.

- (3) If the farm is in the commercial potato producing area and if any entries appear for potatoes on line 5 of Section II of NCR-220, enter in column (e) under the word "Potatoes" the figure "\$.054" if the farm is in the early commercial potato-producing area, and the figure "\$.036" if the farm is in the late commercial potato-producing area.
- (4) Obtain the entry for item 1(b) from Section II, item 4(h) of NCR-220, for cotton.
- (5) Obtain the entry for item 1(c) from Section II, item 3(h) of NCR-220. However, if the words "Burley" or "dark air-cured" do not appear in column (a) of item 3 and the word "Cotton" has been stricken from the heading of column (a) of item 4 and the words "Burley" or "dark air-cured" entered in lieu thereof, obtain the entry for item 1(c) from Section II, item 4(h) of NCR-220.
- (6) Obtain the entry for item 1(d) from Section II, item 3(h) of NCR-220 if the words "cigar filler and binder" have been entered in column (a) of item 3. If the word "Cotton" has been stricken from column (a) of item 4 of NCR-220 and the words "cigar filler and binder tobacco" entered in lieu thereof, obtain the entry for item 1(d) from Section II, item 4(h) of NCR-220.
- (7) If the farm is not in the commercial potato producing area, make no entries in column (e). If the farm is in the commercial potato producing area and a potato acreage allotment has been established for the farm, obtain the entry for item 1(e) from Section II, item 5(h) of NCR-220. If the farm is in the commercial potato producing area and no potato acreage allotment has been established for the farm, obtain the entry for item 1(e) from Section II, item 5(g) of NCR-220.

- (8) If the farm is not in the commercial corn-producing area, make no entries in column (g). If the farm is in the commercial corn-producing area, obtain the entry for item 1(g) from Section II, item 1(h) of NCR-220.
- (9) Obtain the entry for item 1(i) from Section II, item 17(h) of NCR-220.
- (10) Obtain the entry for item 2(b) from Section IV, item 4(b) of NCR-220, for cotton.
- (11) Obtain the entry for item 2(c) from Section IV, items 3(b) or 4(b) of NCR-220, wherever the entry for "Burley" or "dark air-cured" has been made.
- (12) Obtain the entry for item 2(d) from Section IV, items 3(b) or 4(b) of NCR-220, wherever the entry for "cigar filler and binder" has been made.
- (13) Obtain the entry for item 2(e) from Section IV, item 5(b) of NCR-220.
- (14) Obtain the entry for item 2(f) from Section IV, item 2(b) of NCR-220.
- (15) Obtain the entry for item 2(g) from Section IV, item 1(b) of NCR-220.
- (16) Obtain the entry for item 2(i) from Section IV, item 7(b) of NCR-220.
- (17) Obtain the entry for item 2(j) from Section VI, item 1(b) of NCR-220.
- (18) Obtain the entry for item 3(b) from Section II, item 4(g) of NCR-220.
- (19) Obtain the entry for item 3(d) from Section II, item 3(g) or 4(g) of NCR-220, wherever the entry for "cigar filler and binder" has been made.
- (20) Obtain the entry for item 3(e) from Section II, item 5(g) of NCR-220.
- (21) Obtain the entry for item 3(f) from Section II, item 2(g) of NCR-220.
- (22) Obtain the entry for item 3(g) from Section II, item 1(g) of NCR-220.
- (23) Obtain the entry for items 4(b), 4(c), 4(d), 4(e), 4(f), 4(g), and 4(h) from Section IV, column (c)

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of NCR-220 from the lines which bear the same heading in column (a) as the heading in the columns of such items in Section I of NCR-225.

- (24) Obtain the entries for items 5(b), 5(d), 5(f), and 5(g) from Section V, column (c) of NCR-220 if the entry in Section V, column (c) has not been encircled. If such entries have been encircled make no entry on line 5 of Section I.
- (25) Enter in item 10(j) the entry in Section VI, item 1(d) of NCR-220.

c. Make entries in Section II as follows:

Entries for  
Section II  
of NCR-225

- (1) Obtain the entry for item 1(b) from Section VI, item 2(d) of NCR-220.
- (2) Obtain the entry for item 2(b) from Section VI, item 3(d) of NCR-220.

d. Make entries in Section III as follows:

Entries for  
Section III  
of NCR-225

- (1) Obtain the entry for item 1(b) from Section IV, item 8(b) of NCR-220.
- (2) Obtain the entry for item 3(b) from Section IV, item 9(b) of NCR-220.
- (3) Obtain the entry for item 4(b) from Section IV, item 10(b) of NCR-220.
- (4) Obtain the entry for item 5(b) from Section IV, item 11(b) of NCR-220.
- (5) Obtain the entry for item 6(b) from Section IV, item 12(b) of NCR-220.
- (6) Obtain the entry for item 8(b) from Section III, item 11(e) of NCR-220.

- e. If the names of more than two persons appear in Section I of NCR-220, make no further entry on NCR-225. If the names of not more than two persons appear in Section I of NCR-220 and no NCR-220A is attached to NCR-220, make entries in Section IV of NCR-225 as follows:

Entries for  
Section IV  
of NCR-225

- (1) Print the names of persons whose names appear in Section I of NCR-220 (including the names of persons opposite whose name the letter "X" has been entered in column (a)) in the spaces provided therefor above the headings in columns (d), (e), (f), (g), and columns (h), (i), (j), (k), respectively!

- (a) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-220.
  - (b) In the case of co-signers print the names of the applicants in the same style as such names appear on NCR-220. Insert the word "and" immediately preceding the last name.
  - (c) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
  - (d) In the case of an administrator, executor, or guardian, print the name of the payee on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased", "incompetent", or "minor" (abbreviated) on the third line.
  - (e) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the payee in two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
  - (f) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality or agency.
  - (g) In the case of an agent, print the name of the principal for whom the agent is acting whether such principal be an individual, co-signer, partnership, or corporation.
- (2) Obtain the entries for lines 1, 2, 3, 4, 5, 6, and 8 for columns (e) and (i) from Section I, columns (e) to (i) of NCR-220 from the line on which such person's name has been entered. If entries have been made in items 2(f) and 3(f) or in items 2(f) and 5(f) of Section I of NCR-225, obtain the entries for items 7(e) and 7(i) from items 4(e) and 4(i) of Section IV of NCR-225; otherwise obtain such entries from items 6(e) and 6(i) of Section IV of NCR-225. If there is more than one type of tobacco, strike the entry in column (a) in any one of the lines 1 to 7 which will not be used, and enter the name of the second

type of tobacco. If the percentage entries in all columns of Section I of NCR-220 are the same, make no entries in columns (e) and (i) in lines 1 to 8, inclusive, but enter such percentage in item 10(e) or 10(i).

f. If the names of not more than two persons appear in Section I of NCR-220 and Form NCR-220A is attached, make entries in Section IV as follows:

(1) Print the names of the persons whose names appear in Section I of NCR-220 (including the names of persons opposite whose names the letter "X" has been entered in column (a)) in the spaces provided therefor above the headings in columns (d), (e), (f), (g), and (h), (i), (j), (k), respectively. The names of such persons shall be printed as set forth in Section I, item e, subparagraph (1) of this Part III.

(2) Obtain the entries for items 1 to 8, inclusive, for columns (d) and (e) and for columns (h) and (i) from the "total" line on Form NCR-220A for each crop in columns (5) and (4), or columns (7) and (6), respectively, in whichever columns the initials of such person appear. If there is more than one type of tobacco, strike the entry in column (a) in any one of the lines 1 to 7 which will not be used, and enter the name of the second type of tobacco.

g. If the names of more than two persons appear in Section I of NCR-220 make entries in Sections I, II, and III of NCR-225 as hereinbefore set forth. Make no entries in Section IV of NCR-225 but in such cases make entries in Section IVa of NCR-225A as follows:

Entries for  
Section IVa  
of NCR-225A

(1) Enter the State and county code and farm No. in the upper right-hand corner. Obtain such data from NCR-220.

(2) Enter in the blank space above the headings in columns (b) and (c) above the word "Payment" the name of any crop or goal for which provision is not made in other columns.

(3) Print on a separate line in column (a) the name of each person whose name has been entered in Section I, column (b) of NCR-220 (including the names of persons opposite whose names the letter "X" has been entered in column (a)). The names of such persons shall be printed as outlined in Section I, item e, subparagraph (1) of this Part III.

- (4) Enter in column (d) opposite the name of each person, and on the line on which the letter "D" appears, such person's percentage share in the wheat crop produced on the farm. Obtain this entry for each person from NCR-220A on the "total" line for wheat in the percentage column over which the initials of such person appear. Obtain entries for columns (b), (f), (h), and (j) in a similar manner.
- (5) Enter in column (d) opposite the name of each person, and on the line on which the letter "P" appears, the acreage share determined for such person with respect to the wheat crop produced on the farm. Obtain this entry for each person from NCR-220A on the "total" line for wheat in the acreage or unit share column over which the initials of such person appear. Obtain entries for columns (b), (f), (h), and (j) in a similar manner. When an NCR-225 and NCR-225A, if any, have been prepared for an NCR-220 prepare Forms NCR-226 and NCR-227.

2. If the serial number in Section I, column (a) of NCR-220 for a person whose name is entered in column (b) thereof, is less than 7000, prepare NCR-226 for such person as follows:

- a. Enter the State and county code, the serial number and the farm No. in the upper right-hand corner. Obtain the State and county code and farm No. from the upper right-hand corner of NCR-220. Obtain the serial number from Section I, column (a) of NCR-220, to the left of the name of the person for whom NCR-226 is being prepared. Enter a check mark (✓) on NCR-220 immediately to the left of such serial number in column (a).
- b. Make entries in Section III as follows:

Section III  
of NCR-226  
from NCR-220

- (1) Enter in the spaces provided therefor in line 11, the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from Section III, column (c) of NCR-220.
- (2) Enter in line 12 in the spaces below the practice numbers in line 11, the number of units of each of such practices. Obtain such entries from Section III, column (e) of NCR-220.
- (3) Enter in the last blank space in line 12, the total number of soil-building practice units carried out. Obtain this entry from Section III, item 11(e) of NCR-220.

- c. Make entries in Section IV as follows:

Section IV  
of NCR-226  
from NCR-220

- (1) If there is an entry in Section VII, column (b) of NCR-220 on the line on which the initials of the applicant have been entered in column (a), print in item 3 the name and address of the assignee. Otherwise enter the word "none" in item 3.
- (2) Obtain the entry for item 4 from Section VII, column (d) of NCR-220 on the line on which the initials of the applicant have been entered.
- (3) Print in item 6 the name and address of the applicant. Obtain this data from Section I, columns (b) and (d) of NCR-220. In printing the name of any person, such name shall be printed in accordance with instructions contained in Section I, item e, subparagraph (1) of this Part III.

d. Make entries for Section II as follows:

Section II  
of NCR-226  
from NCR-225

- (1) If the word "Cotton" has been stricken from the heading of column (b) of NCR-225, strike the word "Cotton" in the heading of column (b) of NCR-226 and insert in lieu thereof the name of the type of tobacco entered in the heading of column (b) of NCR-225. Enter in the blank space in the heading of column (c) the words appearing in the blank space in the heading of column (c) of NCR-225.
- (2) Enter in line 1, columns (b), (c), (d), (e), (g), and (i) the entries in the corresponding columns of Section I, line 1 of NCR-225.
- (3) Enter in line 2, columns (b), (c), (d), (e), (f), (g), (i), and (j) the entries in the corresponding columns of Section I, line 2 of NCR-225.
- (4) Enter in line 3, columns (b), (d), (e), (f), and (g) the entries in the corresponding columns of Section I, line 3 of NCR-225.
- (5) Enter in line 4, columns (b), (c), (d), (e), (f), (g), and (h) the entries in the corresponding columns of Section I, line 4 of NCR-225.
- (6) Enter in line 5, columns (b), (d), (f), and (g), the entries in the corresponding columns of Section I, line 5 of NCR-225.
- (7) Enter in line 6, columns (b), (c), (d), (e), (f), (g), (h), and (j) the applicant's acreage or percentage share with respect to each of the crops or goal, the names of which appear in the column headings. Enter the acreage share whenever

such entry is available and enter the percentage share when no acreage share is available. If no NCR-225A is attached, the acreage shares may be obtained from Section IV, column (d) or column (h) and the percentage shares may be obtained from Section IV, column (e) or column (i) of NCR-225. If NCR-225A is attached the acreage shares may be obtained from NCR-225A on the line on which the applicant's name appears opposite the letter "P" and the percentage shares may be obtained from the line on which the applicant's name appears opposite the letter "D".

e. Make entries in Section III as follows:

Section III  
of NCR-226  
from NCR-225

- (1) Obtain the entry for item 1 from Section III, item 1(b) of NCR-225.
- (2) Obtain the entry for item 2 from Section III, item 3(b) of NCR-225.
- (3) Obtain the entry for item 3 from Section III, item 4(b) of NCR-225.
- (4) Obtain the entry for item 4 from Section III, item 5(b) of NCR-225.
- (5) Obtain the entry for item 5 from Section III, item 6(b) of NCR-225.
- (6) Obtain the entry for item 6 from Section I of NCR-225 in the space above column (a).
- (7) Obtain the entry for item 7 from Section I, item 10(j) of NCR-225.
- (8) Obtain the entry for item 8 from Section II, item 1(b) of NCR-225.
- (9) Obtain the entry for item 9 from Section II, item 2(b) of NCR-225.
- (10) If no NCR-225A is attached, obtain the entry for item 10 from Section IV, item 8(d) or 8(h) or if no unit shares are shown obtain the entry for item 10 from item 8(e) or item 8(i) of NCR-225. If NCR-225A is attached obtain the entry for item 10 from column (j) of NCR-225A on the line opposite the letter "P" bearing the applicant's name, or if no unit shares are shown, obtain the entry for item 10 from column (j) of NCR-225A on the line opposite the letter "D".

NCR-227

3. If the serial number in Section I, column (a) of NCR-220 for a person whose name is entered in column (b) thereof is greater than 7000, prepare Form NCR-227 for such person as follows:
  - a. Enter the State and county code and the serial number and the farm number in the upper right-hand corner. Obtain these data as set forth in the instructions for preparation of NCR-226.
  - b. Data with respect to Sections I, II, and III will be obtained in the same manner as set forth in these instructions for obtaining such data for Sections II, III, and IV, respectively, of NCR-226.

Release to  
Review Clerk

4. Upon completion of the entry work in connection with all Forms NCR-220 and NCR-220A in the lot, sign and enter the date in the spaces provided therefor in Section III of NCR-224 and release the Forms NCR-220, NCR-220A, NCR-225, NCR-225A, NCR-226, NCR-227, and NCR-224 to a review clerk.

## II. Instructions to Review Clerks.

Review of  
Entries

1. Determine that Forms NCR-225, and where necessary, NCR-225A, and the proper number of Forms NCR-226 or NCR-227 have been prepared for all Forms NCR-220 and NCR-220A in the lot.
2. Verify the entry work with respect to serial numbers, applicant's acreage or percentage share, name and address of applicant, soil-building practices, and data with respect to assignments on each Form NCR-226, and NCR-227 against Forms NCR-220 or NCR-220A.
3. Verify the State and county code, the farm No. and the names of applicants on each Form NCR-225 and NCR-225A against Forms NCR-220.
4. Verify all basic data on the last Form NCR-226 or NCR-227 prepared for each NCR-220 against such NCR-220. The last NCR-226 or NCR-227 prepared will be the NCR-226 or NCR-227 bearing the same serial number which is entered in Section I, column (a) of NCR-220, opposite the name of the last person in such Section I of NCR-220. If the basic data on the last Form NCR-226 or NCR-227 prepared is found to be correct, it may be assumed that the basic data on the other forms prepared for the NCR-220 are correct. However, if any errors are found on the form last prepared, check all Forms NCR-225, NCR-226, NCR-227 prepared for the NCR-220.
5. In verifying any entry on any form, the first copy of such form shall be used in order that poor carbon impressions may be noted and made legible. If an error is detected in connection with any form, correct such error and determine that

all copies on which such entry has been made have been corrected.

6. After all review work has been completed, sign and enter the date in the spaces provided therefor in Section III of NCR-224 and release the lot to the person designated to release transmittals.

### III. Instructions for Release of Transmittals.

#### Arrangement of Forms

1. After the entry work and review work have been completed in connection with all lots in a transmittal, the clerk designated by the person in charge of the Entry Unit shall separate Forms NCR-220, NCR-220A, NCR-225, NCR-225A, NCR-226, and NCR-227 into three groups. The first group shall consist of Forms NCR-220 and NCR-220A; the second group shall consist of Forms NCR-225 and NCR-225A; and the third group shall consist of Forms NCR-226 and NCR-227. Arrange Forms NCR-220 and NCR-220A in farm No. order. Maintain the group of Forms NCR-225 and NCR-225A in the same farm No. order as the group of Forms NCR-226 and NCR-227 so as to facilitate the matching of such forms when the computations have been completed. Count the number of Forms NCR-226 and NCR-227 prepared in connection with each lot and enter the total number of Forms NCR-226 and the total number of Forms NCR-227 in the spaces provided therefor in NCR-224.

#### Preparation of RF-203

2. Prepare RF-203 in triplicate unless there are suspensions in any lot, in which case prepare such form in quadruplicate. Enter in the upper right-hand corner the State and county code. On the original check the boxes marked "Summaries of Performance", "Farm Computation Sheets", and "Applications for Payment" in the line beneath the title of the form. Enter the words "Statistics Section and Computation Unit" in the space following the words "Release to" unless there are suspensions in any lot, in which case enter the words "Statistics Section, Computation Unit, and Clearance Unit", and enter the date in the second line beneath the title of the form. On the first copy of RF-203, check the box marked "Summaries of Performance" and on the second copy check the boxes marked "Farm Computation Sheets" and "Application for Payment" and on the third copy check the box marked "Summaries of Performance". Enter in column (a) the lot numbers of the lots in the transmittal and in column (b) the number of Forms NCR-220 (exclusive of suspensions) in each lot. Enter in column (c) the number of suspensions, if any, and in columns (d) to (g), inclusive, the farm Nos. of such suspensions.

Release  
of Forms

3. Release the Forms NCR-220 and NCR-220A, together with the first copy of RF-203 to the Statistics Section. Obtain the signature of a designated representative of the Statistics Section on the original of RF-203. If there are any suspensions, release such suspensions together with the third copy of RF-203 to the Clearance Unit and obtain the signature of a representative of the Clearance Unit on the original of RF-203. Release NCR-224, the second copy of RF-203, Forms NCR-225, NCR-225A, NCR-226, and NCR-227 to the Computation Unit. Obtain the signatures of the designated representative of the Computation Unit on the original RF-203. Forward such original RF-203 to the record clerk in the Records Unit.

Issued August 10, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

PART IV. COMPUTATION UNIT

- Personnel** The personnel of the Computation Unit shall consist of computing clerks, review clerks, and record clerks.
- Negative Numbers** Except as otherwise provided herein, whenever a computation results in a negative number, enter zero (0) and not the negative number. For example, if 67.5 is to be subtracted from 46.5 enter zero (0) and not the negative number (-21.0).
- Fractions** Except as otherwise provided herein, all computations relative to acres, acreage shares, percentages, and amounts of money shall be carried to three decimal places and rounded to two decimal places. If a computation results in a number which contains more than three decimal places, disregard all figures beyond the third decimal place. In rounding numbers to two decimal places, fractions amounting to five thousandths (0.005) or less shall be dropped and fractions amounting to six thousandths (0.006) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is
- (a) 8.4766, disregard the figure in the fourth decimal place (6) and enter 8.48.
  - (b) 8.4759, disregard the figure in the fourth decimal place (9) and enter 8.47.
- Assignments** An assignment in favor of an agency of the United States Government shall be considered a preferred assignment. Any assignment which is not a preferred assignment shall be considered a regular assignment. In case of doubt as to the character of an assignment refer the case to the person in charge of the Application for Payment Section for advice.
- The following shall be the order of priority in making set-offs and assignments:
- 1. Indebtedness to the AAA
    - a. Failure to distribute Cotton Price Adjustment Payments.
    - b. Overpayment under Agricultural Conservation Program.
    - c. Overpayment under Commodity Contract.
- Priority of Set-Offs and Assignments**

- d. Overpayment under Cotton Price Adjustment Program.
- 2. Preferred assignments.
- 3. Indebtedness to other governmental agencies.
  - a. Indebtedness to agencies or bureaus of the United States Department of Agriculture other than the Agricultural Adjustment Administration.
  - b. Indebtedness to governmental agencies or departments other than the United States Department of Agriculture.
- 4. Regular assignments.

If a set-off is to be made in favor of any governmental bureau other than a bureau of the Department of Agriculture, proceed in the manner set forth in paragraph 6 of Section I or paragraph 1 of Section II of this Part IV to the point where the amount of the indebtedness to such bureau is to be entered. Enter the name of such agency in the appropriate space but do not enter any amount. Make no further entries or computations in connection with NCR-226 or NCR-227A in such cases. The settlement of such cases will be made by the General Accounting Office.

I. Instructions to Computing Clerks for Making Computation on NCR-225 and NCR-225A.

- 1. Make computations with respect to Section I of NCR-225 as follows:

- a. Column (b) - Cotton

- (1) Obtain 6(b) by multiplying 3(b) by 1.25.
- (2) Enter in 7(b) for cotton the smaller of 2(b) and 6(b) unless "flood" or "drought" is entered in 5(b). If 5(b) contains one of such entries, transfer 2(b) to 7(b).
- (3) Obtain 8(b) for cotton by multiplying 4(b) by \$0.024. Obtain 8(b) for Burley or dark air-cured tobacco by multiplying 4(b) by the applicable rate. The applicable rates are Burley \$0.005, dark air-cured \$0.0153.
- (4) Obtain 9(b) for cotton by multiplying 7(b) by 8(b). Obtain 9(b) for Burley or dark air-cured tobacco by multiplying 2(b) by 8(b).

Section I  
of NCR-225

- (5) Obtain 10(b) by subtracting from 1(b) the entry in 2(b).
- (6) Obtain 11(b) for cotton by multiplying 4(b) by \$0.05. Obtain 11(b) for Burley or dark air-cured tobacco as follows: For Burley multiply 8(b) by 10.0 and for dark air-cured multiply 8(b) by 5.0.
- (7) Obtain 12(b) by multiplying 10(b) by 11(b).

b. Column (c) - Tobacco

- (1) Obtain the entry for 8(c) as follows: If "Burley" has been entered at the top of column (c), multiply 4(c) by \$0.005. If "dark air-cured" has been entered at the top of column (c), multiply 4(c) by \$0.0153.
- (2) Obtain 9(c) by multiplying 2(c) by 8(c).
- (3) Obtain 10(c) by subtracting from 1(c) the entry in 2(c).
- (4) Obtain 11(c) as follows: If "Burley" is entered at the top of column (c), multiply 8(c) by 10.0. If "dark air-cured" is entered at the top of column (c), multiply 8(c) by 5.0.
- (5) Obtain 12(c) by multiplying 10(c) by 11 (c).

c. Column (d) - Cigar Filler and Binder Tobacco

- (1) Obtain 6(d) by multiplying 3(d) by 1.25
- (2) Enter in 7(d) the smaller of 2(d) and 6(d) unless "flood", "drought", or "plant bed disease" is entered in 5(d). If 5(d) contains one of such entries, transfer 2(d) to 7(d).
- (3) Obtain 8(d) by multiplying 4(d) by \$0.01
- (4) Obtain 9(d) by multiplying 7(d) by 8(d).
- (5) Obtain 10(d) by subtracting from 1(d), the entry in 2(d).
- (6) Obtain 11(d) by multiplying 8(d) by 10.0
- (7) Obtain 12(d) by multiplying 10(d) by 11(d).

d. Column (e) - Potatoes

- (1) Enter in 7(e) the smaller of 2(e) and 3(e).
- (2) Obtain 8(e) by multiplying 4(e) by the rate entered at the top of column (e) immediately below the column heading.
- (3) Obtain 9(e) by multiplying 7(e) by 8(e).
- (4) Obtain 10(e) by subtracting from 1(e) the larger of 2(e) and 3.0
- (5) Obtain 11(e) by multiplying 8(e) by 10.0
- (6) Obtain 12(e) by multiplying 10(e) by 11(e).

e. Column (f) - Wheat

- (1) Obtain 6(f) by multiplying 3(f) by 1.25
- (2) Enter in 7(f) the smaller of 2(f) and 6(f) unless "flood" or "drought" is entered in 5(f). If 5(f) contains one of such entries, transfer 2(f) to 7(f).
- (3) Obtain 8(f) by multiplying 4(f) by \$0.12
- (4) Obtain 9(f) by multiplying 7(f) by 8(f).
- (5) No entry should be made in 12(f) at this time.

f. Column (g) - Corn

- (1) Obtain 6(g) by multiplying 3(g) by 1.25
- (2) Enter in 7(g) the smaller of 2(g) and 6(g) unless "flood" or "drought" is entered in 5(g). If 5(g) contains one of such entries transfer 2(g) to 7(g).
- (3) Obtain 8(g) by multiplying 4(g) by \$0.10
- (4) Obtain 9(g) by multiplying 7(g) by 8(g).
- (5) Obtain 10(g) by subtracting from 1(g) the entry in 2(g)
- (6) Obtain 11(g) by multiplying 8(g) by 5.0
- (7) Obtain 12(g) by multiplying 10(g) by 11(g).

g. Column (h) - General

- (1) Obtain 7(h) by subtracting from 2(i) the sum of 7(d), 7(e), 7(f), 7(g), the acreage planted to sugar beets in 1938, 125% of 7(b), and 125% of 2(c).
- (2) Obtain 8(h) by multiplying 4(h) by \$1.25
- (3) Obtain 9(h) by multiplying 7(h) by 8(h)
- (4) No entry should be made in 12(h) at this time.

h. Column (i) - Total

- (1) Obtain 10(i) by subtracting from 1(i), the sum of 2(i), 10(b), 10(c), 10(d), 10(e), and 10(g).
- (2) Obtain 11(i) by multiplying 8(h) by 5.0 unless there is an entry other than zero in 9(f). If there is an entry in 9(f) other than zero, obtain 11(i) by multiplying 8(f) by 5.0.
- (3) Obtain 12(i) by multiplying 10(i) by 11(i).

i. Column (j) - Restoration Land

- (1) Obtain 9(j) by multiplying 2(j) by 8(j).
- (2) Obtain 12(j) by multiplying 10(j) by 11(j).

2. Make computations with respect to Section II of NCR-225 as follows:

Section II  
of NCR-225

a. Column (b) - Acres or Percent

- (1) Obtain 5(b) by dividing 9(f) of Section I by the sum of 9(f) and 9(h) of Section I.
- (2) Obtain 6(b) by dividing 9(h) of Section I by the sum of 9(f) and 9(h) of Section I.

b. Column (c) - Amount of Deduction

- (1) Obtain 1(c) by multiplying 1(b) by \$1.00
- (2) Obtain 2(c) by multiplying 2(b) by \$3.00

- (3) Enter in 3(c) the amount entered in Section I, 12(i).
  - (4) Obtain 4(c) by adding 1(c), 2(c), and 3(c).
  - (5) Obtain 5(c) by multiplying 4(c) by the percentage in 5(b).
  - (6) Obtain 6(c) by multiplying 4(c) by the percentage in 6(b).
  - (7) Determine that 4(c) is equal to 5(c) plus 6(c). If the sum of the entries in 5(c) and 6(c) does not equal the entry in 4(c) due to rounding of fractions, correct the larger of the entries in 5(c) and 6(c) so that the total is equal to 4(c).
  - (8) Upon determination of the correct entries for 5(c) and 6(c), transfer the entry in 5(c) of Section II to 12(f) of Section I, and the entry in 6(c) of Section II to 12(h) of Section I.
3. Make computations with respect to Section III of NCR-225 as follows:

Section III  
of NCR-225

- a. Obtain 2(b) by subtracting from 1(b) the entry in Section I, item 2(i).
- b. Column (c) - Amount
  - (1) Obtain 2(c) by multiplying 2(b) by \$0.50
  - (2) Obtain 3(c) by multiplying 3(b) by \$1.50
  - (3) Obtain 4(c) by multiplying 4(b) by \$2.00
  - (4) Obtain 5(c) by multiplying 5(b) by \$0.02
  - (5) Obtain 6(c) by multiplying 6(b) by \$1.00
  - (6) Enter in 7(c) the sum of the entries in 2(c) to 6(c), inclusive.
  - (7) Obtain 8(c) by multiplying 8(b) by \$1.50
  - (8) Enter in 9(c) the smaller of 7(c) and 8(c).

4. Make computations with respect to Section IV of NCR-225 as follows:

a. Column (b) - Net Payment

Section IV  
of NCR-225

- (1) Obtain 1(b) by subtracting from Section I, 9(b) the entry in Section I, 12(b).
- (2) Obtain 2(b) by subtracting from Section I, 9(c) the entry in Section I, 12(c).
  - (a) If there are no entries in column (c) of Section I and column (d) has been computed, obtain the entry for 2(b) of Section IV by subtracting from Section I, 9(d) the entry in Section I, 12(d).
  - (b) If there is more than one type of tobacco, enter the data with respect to the second type of tobacco on the line on which the name of such type of tobacco appears in column (a).
- (3) Obtain 3(b) by subtracting from Section I, 9(e) the entry in Section I, 12(e).
- (4) Obtain 4(b) by subtracting from Section I, 9(f) the entry in Section I, 12(f).
- (5) Obtain 5(b) by subtracting from Section I, 9(g) the entry in Section I, 12(g).
- (6) Obtain 6(b) by subtracting from Section I, 9(h) the entry in Section I, 12(h).
- (7) Obtain 7(b) by subtracting from Section I, 9(j) the entry in Section I, 12(j).
- (8) Enter in 8(b) the entry from Section III, 9(c).
- (9) Enter in 9(b) the sum of the entries in 1(b) to 8(b), inclusive.

b. Column (c) - Net Deduction

- (1) Obtain 1(c) by subtracting from Section I, 12(b) the entry in Section I, 9(b).
- (2) Obtain 2(c) by subtracting from Section I, 12(c) the entry in Section I, 9(c).

- (a) If there are no entries in column (c) of Section I, and column (d) has been computed, obtain the entry for 2(c) of Section IV by subtracting from Section I, 12(d) the entry in Section I, 9(d).
  - (3) Obtain 3(c) by subtracting from Section I, 12(e) the entry in Section I, 9(e).
  - (4) Obtain 4(c) by subtracting from Section I, 12(f) the entry in Section I, 9(f).
  - (5) Obtain 5(c) by subtracting from Section I, 12(g) the entry in Section I, 9(g).
  - (6) Obtain 6(c) by subtracting from Section I, 12(h) the entry in Section I, 9(h).
  - (7) Obtain 7(c) by subtracting from Section I, 12(j) the entry in Section I, 9(j).
  - (8) Enter in 9(c) the sum of the entries in 1(c) to 7(c), inclusive.
- c. Items 10(b) and 10(c)
- (1) Obtain 10(b) by subtracting from 9(b) the entry in 9(c).
  - (2) Obtain 10(c) by subtracting from 9(c) the entry in 9(b).
- d. Payments to individual applicants.
- (1) Obtain 1(f) by multiplying 1(b) by the percentage entered in 1(e).
  - (2) Obtain 1(g) by multiplying 1(c) by the percentage entered in 1(e).
  - (3) Obtain 1(j) by multiplying 1(b) by the percentage entered in 1(i).
  - (4) Obtain 1(k) by multiplying 1(c) by the percentage entered in 1(i).
  - (5) Obtain the entries for lines 2 to 7, inclusive, in columns (f), (g), (j), and (k) in the same manner as that employed in obtaining the entries for line 1.

- (6) Obtain 8(f) by multiplying 8(b) by the percentage entered in 8(c).
- (7) Obtain 8(j) by multiplying 8(b) by the percentage entered in 8(i).
- (8) Obtain the entries for line 9, columns (f), (g), (j), and (k) by adding the entries on lines 1 to 8, inclusive, for each of such columns.
- (9) Obtain 10(f) by subtracting from 9(f) the entry in 9(g).
- (10) Obtain 10(g) by subtracting from 9(g) the entry in 9(f).
- (11) Obtain 10(j) by subtracting from 9(j) the entry in 9(k).
- (12) Obtain 10(k) by subtracting from 9(k) the entry in 9(j).
- (13) If the division of payments with respect to a farm is the same for all crops and soil-building practices, there will be no percentage entries in columns (c) and (i) except on line 10. In such cases it will not be necessary to obtain entries for lines 1 to 9, inclusive, in columns (f), (g), (j), and (k), and the computations with respect to such columns need only be made for line 10. Obtain 10(f) and 10(j) by multiplying 10(b) by 10(e) and 10(i), respectively, and obtain 10(g) and 10(k) by multiplying 10(c) by 10(e) and 10(i), respectively.
- (14) Obtain 11(f) by subtracting from 10(f) the entry in 10(k).
- (15) Obtain 11(g) by subtracting from 10(g) the entry in 10(j).
- (16) Obtain 11(j) by subtracting from 10(j) the entry in 10(g).
- (17) Obtain 11(k) by subtracting from 10(k) the entry in 10(f).
- (18) Obtain the entries for 12(f) and 12(j) from the table of payment increases given on the last page of this Part IV.

(19) Enter in 13(f) the sum of the entries in 11(f) and 12(f).

(20) Enter in 13(j) the sum of the entries in 11(j) and 12(j).

5. Make computations with respect to Section IVa of NCR-225A as follows:

Section IVa  
of NCR-225A

a. Compute the entries to be made under the words "Payment" and "Deduction" above columns (b) to (k), inclusive, as follows:

- (1) Obtain the entry for "Payment" above columns (b) and (c) by subtracting from Section I, line 9 (column (b), (c), (d), or (e), whichever is applicable) of NCR-225, the entry on line 12 of such column.
- (2) Obtain the entry for "Deduction" above columns (b) and (c) by subtracting from Section I, line 12, (column (b), (c), (d), or (e), whichever is applicable) of NCR-225, the entry on line 9 of such column.
- (3) Obtain the entry for "Payment" above columns (d) and (e) by subtracting from Section I, 9(f) of NCR-225 the entry in 12(f).
- (4) Obtain the entry for "Deduction" above columns (d) and (e) by subtracting from Section I, 12(f) of NCR-225 the entry in 9(f).
- (5) Obtain the entry for "Payment" above columns (f) and (g) by subtracting from Section I, 9(g) of NCR-225 the entry in 12(g).
- (6) Obtain the entry for "Deduction" above columns (f) and (g) by subtracting from Section I, 12(g) of NCR-225 the entry in 9(g).
- (7) Obtain the entry for "Payment" above columns (h) and (i) by subtracting from Section I, 9(h) of NCR-225 the entry in 12(h).
- (8) Obtain the entry for "Deduction" above columns (h) and (i) by subtracting from Section I, 12(h) of NCR-225 the entry in 9(h).
- (9) Obtain the entry for "Payment" above columns (j) and (k) from Section III, 9(c) of NCR-225.

b. Column headings - (l), (m), (n), and (o).

- (1) Enter in the heading of column (l) the total payment for the farm which is the sum of all "Payment" entries above columns (b) to (k), inclusive.
- (2) Enter in the heading of column (m) the total deductions for the farm which is the sum of all "Deduction" entries above columns (b) to (i), inclusive.
- (3) Obtain the entry to be made in the heading of column (n) by subtracting from the entry in the heading of column (l), the entry in the heading of column (m).
- (4) Obtain the entry to be made in the heading of column (o) by subtracting from the entry in the heading of column (m) the entry in the heading of column (l).

c. Compute the payment data for each applicant listed on NCR-225A as follows:

- (1) Obtain the entry for column (c), line "P" for each applicant by multiplying the entry in column (b) on line "D" by the payment in the heading of columns (b) and (c). Obtain the entry for column (c), line "D" for each applicant by multiplying the entry in column (b) on line "D" by the deduction in the heading of columns (b) and (c).
- (2) The computation of the entries for columns (e), (g), (i), and (k) will be made in the same manner as indicated above for column (c) for each applicant listed in column (a) of NCR-225A.
- (3) Enter in column (l) for each applicant the sum of the payment entries in columns (c), (e), (g), (i), and (k) for such applicant.
- (4) Enter in column (m) for each applicant the sum of the deduction entries in columns (c), (e), (g), and (i) for such applicant.

d. If a zero has been entered in the heading of column (n), make no entries in column (n). Likewise, if the entry in the heading of column (o) is zero, make no entries in column (o).

- e. Obtain the entries for the proper column (n) or (o) as follows:
    - (1) Obtain the entry for each applicant in column (n) by subtracting from the entry in column (1) the entry in column (m).
    - (2) Obtain the entry for each applicant in column (o) by subtracting from the entry in column (m) the entry in column (1).
  - f. After all individual entries have been made in column (n) or (o), obtain the total of all entries in such column and enter the total in the space provided at the bottom of the column.
  - g. Divide the amount in the heading of column (n) or (o) by the total of such column and enter the factor so obtained in the space provided in the heading of column (p).
  - h. Multiply each entry in column (n) or column (o), whichever is applicable, by the factor entered in the heading of column (p). If column (n) is used, enter the result in column (p) on the line for payment as indicated by the letter "P". If column (o) is used, enter the result in column (p) on the line for deductions as indicated by the letter "D".
  - i. Obtain the total of column (p) and verify such total by comparing with the entry in the heading of column (n) or column (o), whichever is applicable.
  - j. If the entries for column (p) were obtained by applying the factor to the entries in column (o), make no entries in columns (q) and (r).
  - k. If the entries for column (p) were obtained by applying the factor to the entries in column (n), enter in column (q) for each applicant the amount of the increase in payment as specified in the table to be found on the last page of this Part IV, and enter in column (r) the sum of the entries in column (p) and column (q).
5. Upon completion of all of the computations in connection with all Forms NCR-225 and NCR-225A in the lot, initial and enter the date in the spaces provided therefor in Section III, item 7 of NCR-224 and release the Forms NCR-225, NCR-225A, and NCR-224 to a review clerk.

6. Computation of Net Payments to Applicants.

Computation of  
Forms NCR-226

- a. Upon receipt of a lot of Forms NCR-226 from the record clerk in the Computation Unit, proceed as follows:

- (1) Obtain the county association expense factor to be used by deducting from 100 percent the rate of deduction for county association expenses. Enter such factor at the top of the transmittal sheet, Form NCR-224, immediately above the title of the form.
- (2) Multiply the entry in Section IV, item 1 of each NCR-226 in the lot by the county association expense factor obtained under subparagraph (1), supra, and enter the result in Section IV, item 2.

No Assignment  
and No Set-Off

- b. If there are no assignments and no set-offs against the applicant's payment, transfer the amount in item 2 to item 7.

Assignment and  
No Set-Off

- c. If there are no set-offs against the applicant's payment and the name of an assignee has been entered in item 3, proceed as follows:

- (1) Enter in item 5 the smaller of items 2 and 4.
- (2) Obtain item 7 by subtracting from item 2 the entry in item 5.

Set-Off and No  
Assignment

- d. If there is a set-off to be made from the applicant's payment and there is no assignment, proceed as follows:

- (1) Delete the words "Name and address of assignee" in item 3 and enter therein the name of the governmental agency to whom the applicant is indebted. For example, "Indebted to AAA", "Indebted to FSA", etc. Do not delete the word "none" in item 3.
- (2) Enter in item 4 the amount of the indebtedness.
- (3) Enter in item 5 the smaller of items 2 and 4.
- (4) Obtain item 7 by subtracting from item 2 the entry in item 5.

Set-Off and  
Regular Assignment

- e. If there is a set-off to be made from the applicant's payment and the name of a regular assignee has been entered in item 3, proceed as follows:

- (1) Enter in item 3 immediately above the words "Name and address of assignee" the name of the governmental agency to whom the applicant is indebted as indicated in paragraph d(1), supra, and enter in the column to the right thereof the amount of such indebtedness if such amount does not exceed the amount in item 2. If the amount of the indebtedness exceeds the amount in item 2, enter only the amount shown in item 2.
- (2) Subtract the amount so entered from the amount entered in item 2 and enter the result immediately below the amount of the governmental indebtedness.
- (3) Enter in item 5 the smaller of item 4 and the result obtained under subparagraph (2), supra.
- (4) Obtain item 7 by subtracting from the amount obtained under subparagraph (2), supra, the entry in item 5.

Set-Off and Preferred Assignment

- f. If there is a set-off to be made against the applicant's payment and a preferred assignment, determine which has priority. (The priority of set-offs and assignments is set forth at the beginning of this Part IV.) Proceed as follows:
  - (1) If the set-off has priority over the assignment, proceed as set forth in paragraph e, supra.
  - (2) If the preferred assignment has priority over the set-off, proceed as follows:
    - (a) Enter in item 5 the smaller of items 2 and 4.
    - (b) If item 5 is less than item 2, enter in item 6 immediately above the words "Name and address of applicant", the name of the governmental agency to whom the applicant is indebted and enter immediately to the right thereof the smaller of the following:

(a-1) The amount of the governmental indebtedness

(a-2) The difference between item 2 and item 5.

(c) Obtain item 7 by subtracting from item 2 the sum of items 5 and 6.

Two Set-Offs  
and No Assignment

- g. If there are two set-offs to be made against the applicant's payment, and there is no assignment, proceed in the manner set forth under paragraph f, supra.
- h. If there are complex cases which are not covered specifically by these instructions, refer such cases to the Director of the North Central Division for further instructions.
- i. Upon completion of the computations in connection with all Forms NCR-226 in a lot, initial and enter the date in Section III, item 7 of NCR-224.

II. Instructions to Computing Clerks for Making Computations on NCR-227A.

Section V  
of NCR-227A

- 1. Make computations with respect to Section V of NCR-227A, as follows:

a. Summary of Payment Data.

- (1) Enter in 1(b) the sum of the entries in column (b).
- (2) Enter in 1(c) the sum of the entries in column (c).
- (3) Obtain 2(c) by subtracting from 1(c) the entry in 1(b).
- (4) Obtain 3(c) by multiplying 2(c) by 100 percent minus the rate of deduction for county association expenses.

No Set-Off and  
No Assignment

- b. If there is no set-off to be made with respect to a person's payment and no assignees are listed in column (g) of NCR-227A, proceed as follows:

- (1) Enter in 7(h) the entry in 3(c).

AAA Set-Off and  
No Assignments

- c. If there is a set-off to be made in favor of the Agricultural Adjustment Administration with respect to a person's payment but no assignees are listed in column (g) of NCR-227A, proceed as follows:

- (1) Enter in 4(c) the amount of the indebtedness and enter in the space to the right thereof the words "Indebted to AAA."
- (2) If the amount in 4(c) is less than the amount in 3(c), subtract the entry in 4(c) from 3(c) and enter the difference in 5(c) and in 7(h). Enter in 4(h) the amount in 4(c).
- (3) If the amount in 4(c) is larger than 3(c), enter in 4(h) the amount in 3(c) and enter zero in 5(c) and in 7(h).

Two Set-Offs and  
No Assignments

- d. If there is a set-off to be made in favor of the AAA and another governmental agency and no assignments, proceed as follows:

- (1) Enter in 4(c) the amount of the indebtedness to the AAA, and enter in the space to the right thereof the words "Indebted to AAA."
- (a) If the amount in 4(c) is greater than the amount in 3(c), enter in 4(h) the amount in 3(c) and enter zero in 5(c) and 7(h) and disregard the indebtedness to the other governmental agency.
- (b) If the amount in 4(c) is less than the amount in 3(c)
  - (a-1) Obtain 5(c) by subtracting from 3(c) the entry in 4(c).
  - (a-2) Enter in 4(h) the entry in 4(c).
  - (a-3) Enter in 6(c) the indebtedness to the other governmental agency and enter in the space to the right thereof the words "Indebted to AAA", "Indebted to FSA", etc.
  - (a-4) If the amount in 6(c) is larger than the amount in 5(c), enter in 6(h) the amount in 5(c) and enter zero in 7(c) and 7(h).

- (a-5) If the amount in 6(c) is less than the amount in 5(c), enter in 6(h) the amount in 6(c) and obtain 7(c) and 7(h) by subtracting from 5(c) the entry in 6(c).

AAA Set-Off and  
Preferred Assign-  
ments

- e. If there is a set-off to be made in favor of the AAA and one or more preferred assignments but no regular assignments, proceed as follows:
  - (1) Enter in 4(c) the amount of the indebtedness to the AAA and enter in the space to the right thereof the words "Indebted to AAA."
  - (2) If the amount in 4(c) is larger than the amount in 3(c)
    - (a) Enter in 4(h) the entry in 3(c).
    - (b) Enter zero in 5(c) and 7(h).
    - (c) Enter zero in column (h) on the line on which the name of each assignee is indicated.
  - (3) If the entry in 4(c) is smaller than the entry in 3(c)
    - (a) Enter in 4(h) the entry in 4(c)
    - (b) Obtain 5(c) by subtracting from 3(c) the entry in 4(c)
    - (c) Obtain the entries for column (d) for each line on which the name of an assignee appears by multiplying the entry in column (c) on such line by 100 percent minus the rate of deduction for county association expenses.
    - (d) Enter in column (f) the smaller of the entries in columns (d) and (e).
    - (e) Enter in 1(f) the total of the entries in column (f).
    - (f) If 5(c) is greater than 1(f)
      - (a-1) Transfer all entries in column (f) to the same line in column (h).
      - (a-2) Enter in 1(h) the total of the entries above the "Total" line in column (h).

(a-3) Obtain 7(h) by subtracting from 5(c) the entry in 1(h).

(g) If the amount in 5(c) is less than the amount in 1(f)

(a-1) Divide 5(c) by 1(f) and enter the factor so obtained (carried to three decimal places) above the heading of column (h).

(a-2) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor obtained under (a-1), supra.

(a-3) Enter in 1(h) the total of the entries in column (h).

(a-4) Enter zero in 7(h).

AAA Set-Off and  
Regular Assign-  
ments

f. If there is a set-off to be made in favor of the AAA and one or more regular assignments but no preferred assignments, proceed as set forth in paragraph (c), supra.

Other Than AAA  
Set-Off and Pre-  
ferred Assignments

g. If there is a set-off to be made in favor of a governmental agency other than the AAA and one or more preferred assignments but no regular assignments, proceed as follows:

(1) Obtain the entries for column (d) for each line on which the name of an assignee appears by multiplying the entry in column (c) on such line by 100 percent minus the rate of deduction for county association expenses.

(2) Enter in column (f) the smaller of the entries in columns (d) and (e).

(3) Enter in 1(f) the total of the entries in column (f).

(4) If 1(f) is less than 3(c)

(a) Transfer the entries from column (f) to column (h).

(b) Enter in 1(h) the total of the entries in column (h).

(c) Enter in 4(c) the entry in 1(h) and enter in the space to the right thereof the words "Preferred Assignments."

- (d) Obtain 5(c) by subtracting from 3(c) the entry in 4(c).
  - (e) Enter in 6(c) the amount of the indebtedness to the governmental agency and enter in the space to the right thereof the words "Indebted to FSA", etc.
  - (f) Enter in 6(h) the smaller of 5(c) and 6(c).
  - (g) Obtain 7(c) and 7(h) by subtracting from 5(c) the entry in 6(c).
- (5) If 1(f) is greater than 3(c)
- (a) Divide 3(c) by 1(f), and enter the factor so obtained (carried to three decimal places) above the heading of column (h).
  - (b) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor obtained under subparagraph (a), supra.
  - (c) Enter zero in 7(h) and disregard the indebtedness to the other governmental agency.

Other Than AAA  
Set-off and Regular  
Assignments

- h. If there is a set-off to be made in favor of a governmental agency other than the AAA and one or more regular assignments but no preferred assignments, proceed as set forth in paragraph e, supra.

Preferred and  
Regular Assignments

- i. If there are one or more preferred assignments and one or more regular assignments
- (1) Obtain the entries for column (d) for preferred assignees by multiplying the entries in column (c) for such assignees by 100 percent minus the rate of deduction for county association expenses.
  - (2) Enter in column (f) for preferred assignees the smaller of the entries in columns (d) and (e).
  - (3) Enter in 1(f) the total of the entries in column (f) for preferred assignees.

(4) If 1(f) is greater than 3(c)

- (a) Divide 3(c) by 1(f) and enter the factor so obtained (carried to three decimal places) above the heading of column (h).
- (b) Obtain the entries for column (h) for preferred assignees by multiplying the entries in column (f) by the factor obtained under subparagraph (a), supra.
- (c) Enter zero in column (h) for all regular assignees.
- (d) Enter zero in 7(h).

(5) If 1(f) is less than 3(c)

- (a) Circle all entries in column (f) for preferred assignees.
- (b) Transfer all circled entries in column (f) to the same line of column (h).
- (c) Obtain the entries for column (d) for regular assignees by multiplying the entries in column (c) for such assignees by 100% minus the rate of deduction for county association expenses.
- (d) Enter in column (f) the smaller of the entries in columns (d) and (e) for regular assignees. Do not circle such entries.
- (e) Enter in the space immediately to the right of 1(f) the total of the unencircled entries in column (f).
- (f) Enter in 4(c) the entry in 1(f) and enter in the space to the right thereof the words "Preferred Assignments."
- (g) Obtain 5(c) by subtracting from 3(c) the entry in 4(c).
- (h) If 5(c) is greater than the entry to the right of 1(f)

- (a-1) Transfer to column (h) the unencircled entries in column (f).
  - (a-2) Enter in 1(h) the total of the entries in column (h).
  - (a-3) Obtain 7(h) by subtracting from 3(c) the entry in 1(h).
- (i) If 5(c) is less than the entry to the right of 1(f)
- (a-1) Divide 5(c) by the entry to the right of 1(f) and enter the factor so obtained (carried to three decimal places) above the heading of column (h).
  - (a-2) Obtain the entries for column (h) for regular assignees by multiplying the unencircled entries in column (f) by the factor obtained under subparagraph (a-1), supra.
  - (a-3) Enter zero in 7(h).

Special Cases

- j. If there are complex cases which are not specifically covered by these instructions, refer such cases to the Director of the North Central Division for further instructions.

III. Instructions to Review Clerks.

Review of Forms  
NCR-225 and  
NCR-225A

In making corrections, draw a line through the incorrect entry and insert the correct entry in the nearest available space. If a large number of errors is found, refer the form or forms to the person in charge of the Computation Unit so that a new form may be prepared.

1. Upon receipt of a lot containing Forms NCR-225 and NCR-225A, verify the computations on all Forms NCR-225 and NCR-225A, following the instructions to computing clerks set forth in Sections I and II of this Part IV, except as follows:
  - a. When checking Section IV, columns (b) and (c) of NCR-225, or the amounts in the headings of Section IVa of NCR-225A, add all entries on line 9 of Section I and add all entries on line 12 of Section I and obtain the difference between such totals.

- (1) If the sum of the entries on line 9 is larger than the sum of the entries on line 12, the difference should agree with the entry in Section IV, 10(b) or with the entry in Section IVa in the heading of column (n).
  - (2) If the sum of the entries on line 12 is larger than the sum of the entries on line 9, the difference should agree with the entry in Section IV, 10(c) or with the entry in Section IVa in the heading of column (o).
2. After the review of the computations for all Forms NCR-225 and NCR-225A in a lot has been completed, a sheet of paper should be fastened securely to NCR-224 showing:
  - a. The total number of Forms NCR-225 in the lot.
  - b. The total increased payments for the lot obtained by adding items 13(f) and 13(j) for all Forms NCR-225 and all amounts in column (r) for all Forms NCR-225A in the lot.
  - c. The total adjusted deductions for the lot obtained by adding items 11(g) and 11(k) for all Forms NCR-225 and the amounts in the heading of column (o) for all Forms NCR-225A in the lot.
  - d. The initials of the review clerk who prepared such summary of payments and deductions.
3. Upon completion of the review of Forms NCR-225 and NCR-225A, sign and enter the date in the spaces provided therefor in Section III, item 8 of NCR-224 and release the lot to the record clerk in the Computation Unit.
4. Upon receipt of a lot containing Forms NCR-226, verify the computations following the instructions to computing clerks set forth in Section I of this Part IV.
5. Upon receipt of Forms NCR-227A, verify the computations following the instructions to computing clerks set forth in Section II of this Part IV. In verifying the factor above the heading of column (h) of

NCR-227A, determine that such factor does not exceed 1.00.

IV. Instructions to Record Clerks.

1. Upon receipt of a lot of Forms NCR-225 and NCR-225A from the review clerk, obtain the Forms NCR-226 and NCR-227 which were prepared for such lot by the Entry Unit. Obtain from the person in charge of the Computation Unit the rate of deduction for county association expenses.
2. From each NCR-225 or NCR-225A transfer the payment data to the Forms NCR-226 and NCR-227 as follows:
  - a. If there is a net payment computed for a farm as shown in Section IV, 10(b) of NCR-225 or in the heading of column (n) of NCR-225A, enter in Section IV, item 1 of NCR-226 or in Section III, item 2 of NCR-227 the applicant's increased payment from Section IV, 13(f) or 13(j) of NCR-225 or from column (r) of NCR-225A.
  - b. If there is a net deduction computed for a farm as shown in Section IV, 10(c) of NCR-225 or in the heading of column (o) of NCR-225A, enter zero in Section IV, item 1 of each NCR-226 and and in Section III, item 2 of each NCR-227, and enter in Section III, item 1 of NCR-227 the deduction computed for each applicant as entered in Section IV, 11(g) or 11(k) of NCR-225 or as entered in column (p) of NCR-225A.
  - c. Enter in the space provided therefor in Section IV, line 2 of NCR-226, the rate of deduction for county association expenses and release Forms NCR-226 to a computing clerk for the completion of the computations in Section IV.
  - d. Check Forms NCR-227 against NCR-222A as follows:
    - (1) Check the farm number on each NCR-227 against NCR-222A on file in the Computation Unit to determine whether an NCR-227 has been prepared for each farm in the county in which the person whose name appears on the NCR-227 has an interest. Enter a check mark (✓) on the NCR-222A to the right of the farm number which is shown on the NCR-227 for such person. If all other farm numbers opposite the name

Transfer of  
Payment Data  
to NCR-226  
and NCR-227

Check of NCR-227  
against NCR-222A

of such person on the NCR-222A have been checked, enter in the upper right-hand corner of such NCR-227, to the left of the line for the farm number, the number in column (d) of the NCR-222A opposite the name of such person and encircle such entry.

- (2) Separate all Forms NCR-227 which have a circled number in the upper right-hand corner from those Forms NCR-227 which do not have a circled number in the upper right-hand corner. File the Forms NCR-227 which do not have a circled number in serial number order by counties. List on the reverse side of NCR-224 the serial numbers of the Forms NCR-227 which have a circled number.
- (3) Remove from the file all Forms NCR-227 bearing a serial number listed on the reverse side of NCR-224. Determine that the number of Forms NCR-227 for each serial number is equal to the circled number which appears in the upper right-hand corner of the last NCR-227 which was checked against NCR-222A. Check the name of the applicant on all Forms NCR-227 bearing the same serial number to determine that all of such forms are for the same person. If any Forms NCR-227 for a serial number are missing, determine whether the records pertaining to the corresponding Forms NCR-220 indicate that such missing Forms NCR-227 have been prepared. If the records indicate that such forms have not been prepared, delete the serial number from NCR-224, remove the check marks opposite the farm numbers on NCR-222A for the missing Forms NCR-227 and file the Forms NCR-227 for such serial number. If the records indicate that such forms have been prepared but such forms cannot be located, obtain the corresponding Forms NCR-220, and NCR-225, and prepare Forms NCR-227 in the regular manner.
- (4) Arrange Forms NCR-227 for each serial number in farm number order, and fasten all Forms NCR-227 bearing the same serial number together.

e. Preparation of NCR-227A

NCR-227A

- (1) Enter in the upper right-hand corner the State and county code and serial number.
  - (2) Enter in column (a) in consecutive order the farm numbers of all Forms NCR-227 for the same serial number.
  - (3) For each NCR-227 in the group opposite its respective farm number
    - (a) Enter in column (b) the entry in Section III, item 1 of NCR-227.
    - (b) Enter in column (c) the entry in Section III, item 2 of NCR-227.
    - (c) Enter in column (e) the entry in Section III, item 4 of NCR-227.
    - (d) Enter in column (g) the name and address of the assignee as shown in Section III, item 3 of NCR-227.
    - (e) Enter the rate of deduction for county association expense in the space provided therefor on line 3 of NCR-227A.
    - (f) If there are one or more Forms RF-202 attached to any NCR-227 remove such forms and attach them to the NCR-227A prepared for the applicant.
  - (4) Print in the space provided in Section V, line 7 of NCR-227A, the name and address of the applicant. Obtain the name and address from NCR-222A.
- f. Upon completion of the entry work in connection with all Forms NCR-227, and NCR-227A in the lot, release the Forms NCR-227 and NCR-227A in the lot to a computing clerk.
- g. After the computing and review work have been completed in connection with all Forms NCR-225, NCR-225A, NCR-226, NCR-227, and NCR-227A for a transmittal, prepare RF-203 for such forms. Enter in the upper right-hand corner the State and county code. Check the box marked "Applications for Payment" and "Farm Computation

Sheets" in the line beneath the title of the form. Enter the words "Records Unit" in the space following the words "Release to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal. Release the Forms NCR-225, NCR-225A, NCR-226, NCR-227, NCR-227A, NCR-224, and RF-203 to the Records Unit after obtaining the signature of a designated representative of the Records Unit on RF-203.

- h. Each day, submit to the person in charge of the Application for Payment Section, a list of the counties, transmittals for which will be released within the next two days. This list is to enable the State office to notify the county office as to the approximate date applications for payment may be expected so that arrangements may be made to obtain signatures thereon. Such list should only include transmittals containing a sufficient number of applications to warrant notification of the date of receipt thereof to the county office for the purpose of making arrangements for a sign-up meeting.

# TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule.

Amount of Payment Computed	: :	Increase in Payment	:: :	Amount of Payment Computed	: :	Increase in Payment
\$0.72 to \$0.73	:	\$0.29	::	\$27.00 to 27.99	:	\$ 9.40
.74 to .76	:	.30	::	28.00 to 28.99	:	9.60
.77 to .78	:	.31	::	29.00 to 29.99	:	9.80
.79 to .81	:	.32	::	30.00 to 30.99	:	10.00
.82 to .83	:	.33	::	31.00 to 31.99	:	10.20
.84 to .86	:	.34	::	32.00 to 32.99	:	10.40
.87 to .88	:	.35	::	33.00 to 33.99	:	10.60
.89 to .91	:	.36	::	34.00 to 34.99	:	10.80
.92 to .93	:	.37	::	35.00 to 35.99	:	11.00
.94 to .96	:	.38	::	36.00 to 36.99	:	11.20
.97 to .98	:	.39	::	37.00 to 37.99	:	11.40
.99 to 1.99	:	.40	::	38.00 to 38.99	:	11.60
2.00 to 2.99	:	.80	::	39.00 to 39.99	:	11.80
3.00 to 3.99	:	1.20	::	40.00 to 40.99	:	12.00
4.00 to 4.99	:	1.60	::	41.00 to 41.99	:	12.10
5.00 to 5.99	:	2.00	::	42.00 to 42.99	:	12.20
6.00 to 6.99	:	2.40	::	43.00 to 43.99	:	12.30
7.00 to 7.99	:	2.80	::	44.00 to 44.99	:	12.40
8.00 to 8.99	:	3.20	::	45.00 to 45.99	:	12.50
9.00 to 9.99	:	3.60	::	46.00 to 46.99	:	12.60
10.00 to 10.99	:	4.00	::	47.00 to 47.99	:	12.70
11.00 to 11.99	:	4.40	::	48.00 to 48.99	:	12.80
12.00 to 12.99	:	4.80	::	49.00 to 49.99	:	12.90
13.00 to 13.99	:	5.20	::	50.00 to 50.99	:	13.00
14.00 to 14.99	:	5.60	::	51.00 to 51.99	:	13.10
15.00 to 15.99	:	6.00	::	52.00 to 52.99	:	13.20
16.00 to 16.99	:	6.40	::	53.00 to 53.99	:	13.30
17.00 to 17.99	:	6.80	::	54.00 to 54.99	:	13.40
18.00 to 18.99	:	7.20	::	55.00 to 55.99	:	13.50
19.00 to 19.99	:	7.60	::	56.00 to 56.99	:	13.60
20.00 to 20.99	:	8.00	::	57.00 to 57.99	:	13.70
21.00 to 21.99	:	8.20	::	58.00 to 58.99	:	13.80
22.00 to 22.99	:	8.40	::	59.00 to 59.99	:	13.90
23.00 to 23.99	:	8.60	::	60.00 to 185.99	:	14.00
24.00 to 24.99	:	8.80	::	186.00 to 199.99	:	<u>1/</u>
25.00 to 25.99	:	9.00	::	200.00 and over	:	<u>2/</u>
26.00 to 26.99	:	9.20	::		:	
<u>1/</u> Increase to \$200.00			<u>2/</u> No increase			



Issued August 10, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

PART V - PAYMENT SCHEDULE UNIT

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks. Review clerks shall use red ink. Forms NCR-226 and NCR-227 shall be assigned to adding clerks by lots.

I. Instructions to Adding Clerks.

Totals may be obtained on an adding machine or comptometer. If an adding machine is used, the adding machine tape shall be attached to the NCR-230 covering the lot for which totals were obtained. Label all totals. If a comptometer is used, enter the totals on a slip of paper and attach such slip of paper to the NCR-230.

- |                   |  |
|-------------------|--|
| Gross<br>Payments | 1. Obtain the total of the gross amounts for the lot by adding the entries in Section IV, item 1 of all Forms NCR-226 and Section V, item 2(c) of all Forms NCR-227A.  |
| Net<br>Payments   | 2. Obtain the total of the net payments for the lot by adding the entries in Section IV, item 2 of all Forms NCR-226 and Section V, item 3(c) of all Forms NCR-227A in the lot. Verify the total so obtained by multiplying the gross payment for the lot by the difference between 100.0 and the rate of deduction for county association expenses.   |
| Expenses          | 3. Obtain the total deduction for county association expenses for the lot by subtracting from the gross payment for the lot the net payment for the lot. Verify the figure so obtained by multiplying the gross payment for the lot by the rate of deduction for county association expenses. This rate may be obtained from any NCR-226 or any NCR-227A in the lot.   |
|                   | 4. If the result of the multiplications performed under paragraphs 2 and 3 of this Section I differs, in an amount of more than one-half cent (\$.005) for each application in the lot, from the total obtained for the gross payment for the lot or the net payment for the lot, respectively, verify the entries in Section IV, item 2 of all Forms NCR-226 and Section V, item 3(c) of all Forms NCR-227A in the lot. |
|                   | 5. If any corrections are made on an NCR-226 or NCR-227A, make the same corrections on the State office copy of such form.   |
|                   | 6. When all totals have been verified, sign and enter the date in the spaces provided in Section III of NCR-230 and release the lot to a typist.   |

7. Upon receipt of a set of Forms ACP-22, obtain totals for the columns entitled "Gross amount", "Deduction", and "Net amount due". Release the lot or lots to a typist.

## II. Instructions to Typists.

1. Upon receipt of a lot, prepare Forms ACP-75 in quintuple (original on ACP-75 and four copies on ACP-75a) for each lot.  
ACP-75
  - a. Enter in the space immediately following the word "State" the name of the State shown on NCR-230.
  - b. Enter in the space immediately following the word "County" the name of the county shown on NCR-230.
  - c. Enter in the space immediately following the words "Association expense deduction", in the blank space provided therefor, the rate of county association expense deduction. This rate may be obtained from Section IV, item 2 of any NCR-226 or from Section V, item 3 of any NCR-227A in the lot.
  - d. Enter in the space immediately following the words "Administrative No." the State and county code and lot number shown on NCR-230. For example, if the State and county code shown on NCR-230 is 48-025, and the sheet number of such NCR-230 is 37, the administrative number to be entered will be 48-025-37.
  - e. Enter in the first space immediately following the words "Sheet No." the sheet number, beginning with number 1 for the first sheet of a lot and numbering all sheets for such lot consecutively. Enter in the second space on each sheet for the lot immediately following the word "of" the number of sheets to be prepared for such lot. Such number may be obtained by dividing the number of cases in the lot by the number of cases which can be listed on one sheet or may be entered upon completion of all sheets for the lot.
  - f. Enter in column (a) the serial number shown on NCR-226 or NCR-227A. A serial number will be entered for each payee or group of payees who claim payment under the same application for payment, even though this may necessitate the repetition of a serial number.
  - g. Entries in columns (b), (c), and (d) for Forms NCR-226 shall be made as follows:  
NCR-226
    - (1) If no entry has been made in Section IV, item 5 of NCR-226 -  
No Assignment
      - (a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6 of NCR-226.

(b) Make no entry in column (c).

(c) Enter in column (d) the entry in Section IV, item 7 of NCR-226.

Assignment and  
No Payment to  
Applicant

(2) If an entry has been made in Section IV, item 5, of NCR-226 and no entry has been made in Section IV, item 7 of NCR-226 -

(a) Enter in column (b) the name and address of the assignee as printed in Section IV, item 3 of NCR-226.

(b) Enter in column (c) opposite the entry in column (b) the name of the applicant as printed in Section IV, item 6 of NCR-226.

(c) Enter in column (d) the entry in Section IV, item 5 of NCR-226.

Assignment and  
Payment to  
Applicant

(3) If entries have been made in Section IV, items 5 and 7 of NCR-226 -

(a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6 of NCR-226.

(b) Make no entry opposite such name in column (c).

(c) Enter in column (d) the entry in Section IV, item 7 of NCR-226.

(d) Enter in column (b), on the line below the previous entry in such column, the name and address of the assignee as printed in Section IV, item 3 of NCR-226.

(e) Enter in column (c) the name of the applicant as printed in Section IV, item 6 of NCR-226.

(f) Enter in column (d) the entry in Section IV, item 5 of NCR-226.

NCR-227A

h. Entries in columns (b), (c), and (d) for Forms NCR-227A shall be made as follows:

No Assignments

(1) If no entry has been made in Section V, column (h) opposite the name of any assignee in column (g) of NCR-227A -

(a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7 of NCR-227A.

(b) Make no entry in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-227A.

Assignment and  
No Payment to  
Applicant

(2) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and no entry has been made in item 7(h) of NCR-227A -

(a) Enter in column (b), on a separate line for each name, the name and address of each assignee opposite whose name an amount appears in column (h).

(b) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-227A.

(c) Enter in column (d), opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-227A opposite such assignee's name in column (g).

Assignment and  
Payment to  
Applicant

(3) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and an entry has been made in item 7(h) of NCR-227A -

(a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7 of NCR-227A.

(b) Make no entry opposite such name in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-227A.

(d) Enter in column (b) on the line below the previous entry in such column, the name and address of the assignees shown in Section V, column (g) of NCR-227A opposite whose names an entry appears in column (h). If more than one person's name has been entered in column (g), a separate line shall be used on ACP-75 for each such person.

(e) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-227A.

(f) Enter in column (d) opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-227A opposite such assignee's name in column (g).

- (g) Enter on the last line of the last sheet of ACP-75 for the lot, the total of the net payments for the lot. Obtain such total from the adding machine tape or slip of paper attached to the NCR-230 by the adding clerk.

ACP-76

- (4) After a set of Forms ACP-75 has been completed, prepare Form ACP-76 in triplicate (original on ACP-76 and two copies on ACP-76a) for such set.
  - (a) Enter in the second space in the upper right-hand corner immediately following the words "Administrative No." the administrative number shown on ACP-75.
  - (b) Enter in the space following the word "Office" on the left-hand side of the form, the name of the office in which the form is being prepared. For example, if the form is being prepared in the State office in Wisconsin enter the words "Wisconsin State Office".
  - (c) Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Wisconsin State Office, enter the words "Madison, Wisconsin".
  - (d) Enter in the space provided therefor to the right of the words "No. of Applications", the number of applications for payment in the lot covered by ACP-76.
  - (e) Enter in the central part of the form immediately below the words "THE UNITED STATES, Dr. To: Persons named on the attached Continuation Sheet (Payees)", the name of the first payee shown on the first sheet of the set of Forms ACP-75 for the lot. If more than one name has been listed on ACP-75, enter the phrase "et al." after the name entered on ACP-76.
  - (f) Enter in the spaces provided therefor to the right of the first line of the certification, the numbers of the first and last pages of Forms ACP-75 in the set.
  - (g) Enter in the space following the word "aggregating" and following the dollar sign (\$), the gross payment for all applications for payment in the lot covered by ACP-76. This amount will be the amount obtained from the adding machine tape or the slip of paper attached to NCR-230 for the lot.

- (h) Enter in the space following the words "Association expense at" in item (a) of the certification and on the line preceding the percentage sign (%), the rate of county association expense deduction. This rate may be obtained from any NCR-226 in the lot, in Section IV, in the title heading of item 2 or from any NCR-227A in the lot, in Section V, in the title heading of item 3.
- (i) Enter on the same line as the entry under the preceding paragraph and immediately following the dollar sign (\$), the total amount of county association expense deductions for the lot. Such total may be obtained from the adding machine tape attached to NCR-230 for the lot.
- (j) Make no entries in item (b) of the certification on the line entitled "Grants of aid".
- (k) Enter in the space following the word "aggregating" and after the dollar sign (\$), the amount of the voucher. This amount will be the total amount shown in column (d) of the last sheet of ACP-75 for the lot.
- (l) Enter in the space following the word "title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge".
- (m) Enter in the space following the word "Date" the date of preparation of ACP-76.

(5) When Forms ACP-75 and ACP-76 have been completed for a lot, sign and enter the date in the spaces provided therefor in Section III of NCR-230, and release the lot to a review clerk.

ACP-22

(6) Upon receipt of Forms ACP-75 and ACP-76 from a review clerk, prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees. Do not include part of the same lot on two Forms ACP-22.

(a) Enter in the first space in the upper left-hand corner immediately above the words "Department or Establishment", the word "Agriculture".

(b) Enter in the first space in the upper central part immediately above the words "Bureau or Office", the letters "A.A.A." and the name of the State office.

- (c) Enter in the second space in the upper left-hand corner immediately following the word "By", the name "G. F. Allen".
- (d) Enter in the second space in the upper central part immediately above the words "Title or rank", the words "Chief Disbursing Officer".
- (e) Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. The regional disbursing offices for the States in the North Central Region are located as follows:

<u>City</u>	<u>States Served</u>
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota and South Dakota
Kansas City, Missouri	Nebraska

- (f) Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.
- (g) Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The symbol number of the assistant disbursing officer in the regional disbursing office may be obtained from the appropriate regional disbursing office.
- (h) Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No.", the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively and will be preceded by the number "38". The first schedule will be assigned the first available number in this series which was

used for assigning schedule numbers to Forms 1064 prepared for county association expense vouchers for the 1938 fiscal year.

- (i) Enter in the fourth space in the upper right-hand corner, immediately following the word "Date" the date of preparation of ACP-22.
  - (j) Enter in the fifth line immediately following the words "Appropriation or Fund" the following: "1292215(21).031 C & UALRDA, 1939 (AAA) (CP)".
  - (k) Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-76 covered by ACP-22.
  - (l) After entering the administrative number for a set of Forms ACP-76 in the column entitled "Bureau or Office Voucher No.", enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-76.
  - (m) Enter to the right of the name in the column headed "Payee" the number of applications for payment in the lot. Obtain such number from ACP-76 from the line entitled "No. of Applications".
  - (n) Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on ACP-76.
  - (o) Enter in the column entitled "Deduction" opposite the name in the column entitled "Payee" the amount of the county association expense entered on the ACP-76.
  - (p) Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on the ACP-76.
  - (q) Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.
- (7) Release all lots covered by ACP-22, together with the sets of related Forms ACP-75 and ACP-76 to the adding clerk. The adding clerk, after obtaining totals of the entries in the columns of ACP-22 entitled "Gross Amount", "Deduction", and "Net Amount Due" will return all forms covered by ACP-22 to the typist.

- (8) When Form ACP-22 and related forms are returned by the adding clerk, enter on ACP-22 in the spaces provided therefor the totals for the columns entitled "Gross Amount", "Deduction", and "Net Amount Due".
- (9) Release the lots, together with Forms ACP-75, ACP-75a, ACP-76, ACP-76a, and ACP-22, to a review clerk.

### III. Instructions to Review Clerks.

Card File

Review

1. Review clerks shall work in pairs.
2. Upon receipt of a lot from the typist, prepare a 3" x 5" card for each applicant if the net payment for such applicant shown in item 2, Section IV, of NCR-226 or in item 3c, Section V of NCR-227A is in excess of \$1,000.00. Enter on such card the county code and serial number of the application for payment, the name and address of the applicant, and the amount of the net payment. In entering the name of the applicant enter the last name first. Forward the card so prepared to the record clerk in the Records Unit.
3. Verify the names of the State and county on Forms ACP-75 by checking such entries against the corresponding data on NCR-230.
4. Determine that the administrative number on a set of Forms ACP-75 is correct by checking such administrative number against the State and county code and lot number on NCR-230.
5. Verify the serial numbers on Forms ACP-75 by checking such serial numbers against the serial numbers on Forms NCR-226 or NCR-227A in the lot.
6. Verify the name and address of each person whose name appears in column (b) of ACP-75 by checking such data against the corresponding data on NCR-226 or NCR-227A.
7. Check the last serial number on each sheet of ACP-75 against the first serial number on the next succeeding sheet to make certain that the same item has not been duplicated. If an entry has been duplicated, draw a line through such entry on ACP-75.
8. Verify the total in column (d) on the last sheet of ACP-75 for the lot by checking such total against the adding machine tape or slip of paper attached to NCR-230 for the lot.
9. Verify all entries on ACP-76.

10. If a large number of errors have been made on a set of forms, return the forms to the typist and have a new set of forms prepared. Otherwise, make such corrections as are necessary. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors should be destroyed.
11. After all forms have been reviewed and found to be correct, initial all Forms ACP-76 and ACP-76a in the lower left-hand corner. Sign and enter the date in the spaces provided therefor in Section III of NCR-230 and release the lot or lots with Forms ACP-75 and ACP-76 to a typist.
12. Upon receipt of ACP-22 from the typist, check all entries on such form and correct any errors which have been made thereon. Initial all Forms ACP-22 in the lower left-hand corner. Release ACP-22 and all lots covered by such ACP-22 to the person designated to release schedules to the General Accounting Preaudit Office.

#### IV. Instructions for Release of Lots.

1. When the review work in connection with all lots covered by one ACP-22 has been completed, the original ACP-22 shall be referred to the State accountant to be stamped "Funds Available" and thereafter the original ACP-76 and the original ACP-22 shall be signed by a certifying officer. The certifying officers will be persons duly authorized to sign such forms. When the forms have been signed, detach the second copy of each sheet of ACP-75 in the set and the second copy of ACP-76 for each lot, and the second copy of ACP-22 and forward such forms to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be greater than 500 and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of the preaudit difference statements and forward them to the State accountant with the copies of the Forms ACP-75, ACP-76, and ACP-22 for the lot.
2. Arrange the lots in the following order:
  - a. Form ACP-22 (original and five copies). Stamp the third copy of ACP-22 "Forward to Records and Accounts Section, A.A.A., Washington, D. C."
  - b. Form ACP-76 (original and one copy) for the lots covered by ACP-22.
  - c. A set of Forms ACP-75 (original and three copies) for each lot covered by ACP-22.

d. Forms NCR-226, NCR-227A, and the forms attached thereto, in each lot covered by ACP-22.

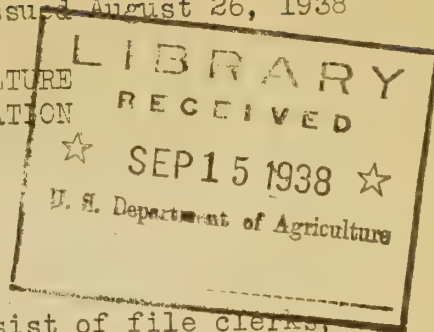
e. Fasten all forms in the lot except ACP-22 by means of an acco fastener or other comparable fastener.

Release of  
Forms

3. Prepare RF-203 in duplicate. Enter the State and county code in the upper right-hand corner and check the box marked "Applications for Payment" in the first line beneath the title of the form. Enter the words "General Accounting Preaudit Office" after the words "released to" and enter the date in the spaces provided therefor in the second line beneath the title of the form. Enter in column (a) the administrative numbers of all lots covered by ACP-22 and in column (b) the total number of cases in each lot. Release the Forms ACP-22, ACP-75, ACP-76, NCR-226, NCR-227, and NCR-227A, together with the copy of RF-203, to the General Accounting Preaudit Office. Obtain the signature of a representative of the General Accounting Preaudit Office on the original RF-203 and send such original RF-203 together with Forms NCR-230 to the record clerk in the Records Unit.



Issued August 26, 1938

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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION.PART VI - CLEARANCE UNIT

The personnel of the Clearance Unit will consist of file clerks, correspondence clerks, typists, and stenographers. All clerks in this unit should become thoroughly familiar with the instructions in Parts I to VI, inclusive, of NCR-State 208 and with all other instructions relating to the 1938 Agricultural Conservation Program in the North Central Region.

When suspended cases are received in the Clearance Unit, a file clerk shall assign such suspended cases to correspondence clerks. Suspended cases may be cleared by returning such cases to the county office, accompanied by letters or Forms RF-204, setting forth the nature of the errors and outlining the procedure necessary to clear such cases. In the case of a General Accounting Preaudit Office suspension, the suspended case shall be retained in the State office and a letter shall be written requesting a new NCR-220, a certification with respect to an error, or additional information, as the case may be. Where it is deemed advisable, the same method may be adopted in connection with State office suspensions. In the case of suspended cases from counties located close to the State office county committeemen may be called in to the State office to make necessary corrections or to initial corrections on suspended cases. Where there are a large number of suspended cases from the same county, the corrections may be indicated on Forms RF-204 and the cases taken to the county office by a fieldman or other representative of the State office who will explain in detail the nature of the errors and outline the corrections necessary. In general, the method adopted in clearing suspended cases shall be the method found most expedient and by means of which the most satisfactory results are obtained.

I. Instructions to File Clerks.

1. Stamp on the back of each piece of mail received in the Clearance Unit, the date of receipt.
2. When Forms RF-205 are received, assign such forms to typists.
3. When Forms RF-204, showing the nature of corrections which were made in the Application for Payment Section are received, assign such forms to correspondence clerks.
4. All suspended cases received in the Clearance Unit will have been listed on RF-203. The names of the correspondence clerks to whom suspended cases are assigned should be recorded on the back of the RF-203 on which the suspended cases are listed. Retain all Forms RF-203 in a separate file, by counties, as a record of the cases handled in the Clearance Unit.

5. Assign all suspended cases listed on one RF-203 to the same correspondence clerk unless there are more than 25 cases listed on such RF-203 in which case such suspended cases shall be assigned to two or more correspondence clerks.
6. The correspondence clerk will prepare a letter covering each suspended case unless the explanation on RF-204 is adequate and will return such cases to the file clerk. Indicate on RF-203 if such cases have been released by the correspondence clerk to whom they were assigned. If letters have been prepared forward such letters to the person authorized to sign them. If the NCR-220, NCR-226, or NCR-227A, as the case may be, is to be retained in the State office prepare a folder for such case, stamping or writing thereon the State and county code and farm number or serial number.
7. If suspended cases are to be taken to the county office by a farmer fieldman or other State office representative, such fact should be indicated on RF-203.
8. Upon receipt of a reply to correspondence with respect to a suspended case which was not returned to the county for correction, match such reply with the suspended case to which it relates and assign the suspended case to a correspondence clerk. Whenever possible, assign a suspended case for which a reply is received to the correspondence clerk who previously handled such case.
9. If a correspondence clerk finds that the suspension of any case was unwarranted or if the suspension of any case is removed, without the necessity of returning such case to the county office, such correspondence clerk will enter the notation "Suspension unwarranted" or "Suspension removed", as the case may be, on the RF-204 attached to such suspended case, and return such case to the file clerk. Obtain the initials of the person in charge of the Application for Payment Section or any other person authorized to initial such cases, on the RF-204 attached to such case and forward such case to the record clerk in the Records Unit. When a General Accounting Preaudit Office suspension is cleared, obtain the signature of the certifying officer on the reply to the preaudit difference statement, and forward such case, together with the original and copy of the preaudit difference statement to the record clerk in the Records Unit.
10. Maintain a file for each county, such file to be known as the General County File. File copies of all letters and Forms RF-204 mailed to county offices in connection with suspended cases, copies of all Forms RF-205 and copies of Forms RF-204 mailed as notices of corrections made on Forms NCR-220 and NCR-220A, in such file.

11. When an RF-6 is received with a suspended case, assign such case to a correspondence clerk in the same manner as any other suspended case. If a copy of RF-6 is received and the suspended case to which such RF-6 pertains has not been received, hold such copy of RF-6 until the suspended case is received and then destroy the copy of RF-6. If the copy of an RF-6 is received and several days elapse, without the suspended case having been received, institute a search for such suspended case.

## II. Instructions to Correspondence Clerks.

1. Upon receipt of suspended cases, examine such cases to determine whether such cases must be returned to the county office, and if so, whether it is necessary to write a letter to explain the reason for suspension.
2. If it is determined that a suspension is unwarranted write the words "Suspension unwarranted" on the RF-204 attached to such case and release such case to the file clerk.
3. If it is not deemed necessary to return a suspended case to the county office, write a letter or take such steps as are necessary to obtain the information needed to clear the case. When such information is obtained, either by correspondence or by other means, write the words "Suspension removed" on the RF-204 attached thereto and release the case to the file clerk.
4. If the reason for suspension as shown on the RF-204 attached to the suspended case adequately explains the reason for such suspension it will not be necessary to write a letter in connection with such case. Release the case to a typist in order that another copy of RF-204 may be prepared. When the case is returned by the typist, release such case to the file clerk.
5. Upon receipt of a General Accounting Preaudit Office suspension, examine such case to determine the reason for suspension.
  - a. If the application for payment does not agree with the farm computation sheet and the farm computation sheet is correct, revise the data on the application for payment to agree with that on the farm computation sheet and proceed as follows:
    - (1) If the payment to the applicant, computed on the basis of the incorrect data shown on the application for payment, would have been greater than the payment actually computed on the farm computation sheet, prepare a reply to the preaudit difference statement setting forth the fact that the corrected data agree with the data shown on NCR-220. Release the case to the file clerk.

- (2) If the payment to the applicant, computed on the basis of the incorrect data shown on the application for payment, would have been less than the payment actually computed on the farm computation sheet, return the corrected application for payment to the county office for the initials of the county committeeman who certified such application for payment. Upon receipt of such application for payment with the initials of the county committeeman on all corrections, prepare a reply to the preaudit difference statement and release the case to the file clerk.
- b. If both the application for payment and the farm computation sheet are incorrect, prepare a memorandum to the chief of party of the General Accounting Preaudit Office requesting the return of the incorrect farm computation sheet. Mark such computation sheet "void" and prepare a corrected farm computation sheet. Distribute the original and copies of the corrected farm computation sheet as provided in paragraph 6, infra. Proceed as follows:
- (1) If the corrected payment is less than that shown on the application for payment which was signed by the applicant, write a letter to the applicant explaining the nature of the correction and indicating that the payment which he will receive will be less than that shown on the application for payment which he signed. A copy of this letter must be attached to the application for payment when it is returned to the General Accounting Preaudit Office. Prepare a reply to the preaudit difference statement and indicate thereon that the data shown on the corrected application for payment agree with the data shown on NCR-220.
  - (2) If the corrected payment is greater than that shown on the application for payment which was signed by the applicant, prepare a corrected application for payment and send it to the county office to obtain thereon the signature of the applicant and the certification of the county committee. The county committee shall be requested to return such application for payment to the Clearance Unit and in no case shall such corrected application for payment be included on a transmittal with regular applications. Upon receipt of the signed application for payment, prepare a reply to the preaudit difference statement. Mark the incorrect application for payment "void" and release the correct and incorrect application for payment to the file clerk for resubmission to the General Accounting Preaudit Office.

- c. If only a part of a multiple application for payment which is suspended by the General Accounting Preaudit Office is in error only that part of the application for payment which is in error need be reexecuted.
6. If a memorandum requesting correction of an NCR-220 is received before an application for payment prepared from such NCR-220 has been released to the General Accounting Preaudit Office, obtain the original NCR-220 and any Forms NCR-226 or NCR-227 prepared therefrom and refer such forms, together with the memorandum from the county office and corrected NCR-220, if one was submitted with the memorandum, to the person in charge of the Application for Payment Section, or some other person designated by him who shall initial the memorandum if the proposed correction is acceptable. If there is any doubt as to the acceptability of the correction, the county committee should be requested to furnish a full statement of the facts in the case to substantiate the request for correction. If it is deemed necessary, the case should be investigated by a representative of the State committee. If the correction is acceptable, a memorandum should be addressed to the General Accounting Preaudit Office requesting the return of the NCR-225, which was prepared from the original NCR-220. Upon receipt of the original NCR-225 from the General Accounting Preaudit Office the form should be marked "void" and a new NCR-225 should be prepared on the basis of the corrected data. Forward the original of such corrected NCR-225 to the General Accounting Preaudit Office and forward one copy thereof to the county office with a request that the copy of the incorrect NCR-225 be destroyed. File the other copy of the corrected NCR-225 and the voided NCR-225 which was returned from the General Accounting Preaudit Office in the State office in place of the copy of the incorrect NCR-225 which shall be destroyed. In such case the original NCR-220 and the memorandum requesting the correction will be released to the Statistics Section, together with the corrected NCR-220, if any. If the correction is not acceptable the county committee should be so advised and the case will be handled on the basis of the original data.
7. If a corrected NCR-220 or memorandum requesting a correction in basic data or a change in the name of an applicant is received from a county committee after an application for payment which was prepared from the original NCR-220 has been submitted to the General Accounting Preaudit Office, the General Accounting Office will be requested to suspend such application for payment if the check has not been issued. Thereafter, the case shall be handled in a manner set forth in Section II, paragraph 6 of this Part VI. If a corrected application for payment is prepared, both the original application for payment and the corrected application for payment shall be returned to the General Accounting Preaudit

Office, accompanied by a reply to the preaudit difference statement, which reply shall fully explain the corrections which have been made.

8. If a corrected NCR-220 or a request for corrections in basic data or a change in the name of an applicant is received from the county committee after the check has been issued under an application for payment prepared from the original NCR-220, the case shall be handled in a manner set forth in NCR-State 208, Part VIb.

### III. Instructions to Typists and Stenographers.

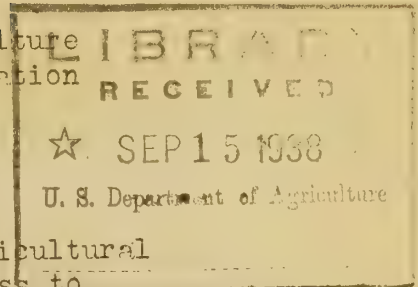
1. Upon receipt of an RF-205, or an RF-204 setting forth the nature of a correction made on an NCR-220 or NCR-220A, type one copy of such RF-204 or RF-205 and return the pencil copy with the typed copy of such form to the file clerk.
2. In preparing letters in connection with suspended cases, prepare one carbon copy for the General County File and as many additional carbon copies as are required by the State office.

Issued August 29, 1938

United States Department of Agriculture  
Agricultural Adjustment Administration  
North Central Division

PART Via - CLEARANCE UNIT

Procedure for Making Set-offs Against Agricultural  
Conservation Payments for Indebtedness to  
United States.



I. GENERAL INSTRUCTIONS

- A. PERSONNEL - All cases involving set-offs upon return of the application for payment to the State office by the county office shall be handled by the clerks in the Clearance Unit who handle cases involving returned checks, refunds, claims, adjustments, and other related matters.
- B. DEFINITIONS - As used in these instructions, the following terms shall have the following meanings:
1. APPLICANT means a person who submitted an application for payment under the 1938 Agricultural Conservation Program.
  2. DEBTOR means a person who is indebted to the United States Government and whose name appears on the Register of Indebtedness.
  3. INDEBTED TO THE A.A.A. means indebted to the United States Government by virtue of an overpayment under a commodity contract, application for Cotton Price Adjustment Payment, 1936 application for payment or 1937 application for payment or by virtue of the failure to account for the distribution of Cotton Price Adjustment Payments.
  4. INDEBTED TO THE FCA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Credit Administration or other Government lending agency under its supervision, or from the Commodity Credit Corporation.
  5. INDEBTED TO FSA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Security Administration.
  6. REGISTER OF INDEBTEDNESS means Form C-1110, as supplemented and amended by C-1110, Supplement A, which is submitted to each State office showing the names of persons who are indebted to the United States Government.

7. ACP-25 means Form ACP-25, entitled "Voucher for Agricultural Conservation Payments Subject to Deductions for Claimant's Indebtedness." This form is used to schedule payments to applicants who are indebted to the Farm Credit Administration.
8. FORM 39a means the administrative copy of Form 39 which is used by the General Accounting Office in effecting direct settlements.
9. FORM AAA-367 means the form which is used to notify the State office that a direct settlement has been effected by the General Accounting Office. Such form is a true copy of Form 39a.
10. AAA-372 means the form entitled "Producer's Request for set-off." This form is used by an applicant to authorize a set-off of part or all of his payments to liquidate his indebtedness to the United States Government.
11. Form 1096 means Standard Form No. 1096, entitled "Schedule of Voucher Deductions." This form is used to schedule all amounts due the Agricultural Adjustment Administration or the Farm Security Administration which are being set off by means of a check authorized in favor of the Treasurer of the United States.

C. BASIC DATA FOR MAKING SET-OFFS

The basic data for making set-offs shall be obtained from the Register of Indebtedness and from the Forms AAA-372 on file in the State office. The Register of Indebtedness shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government. The original Register of Indebtedness shows the status of the indebtedness of various debtors as of November 20, 1937. Periodically, the Comptroller will transmit to each State office, Forms C-1110, Supplement A, containing data which are to be used in supplementing or correcting the Register of Indebtedness. Also from time to time there will be received in the State office Forms AAA-372 requesting that set-offs be made from payments due applicants. The data shown on C-1110, Supplement A, and the data shown on AAA-372 shall be entered on the Register of Indebtedness upon the date of receipt of such forms. The names of new debtors shall be entered on the Register of Indebtedness, alphabetically by counties, so as to facilitate checking. Any indebtedness to the A.A.A. will be set off without regard to AAA-372. Thus, in cases where the data on AAA-372 indicates that the applicant is indebted to the A.A.A. and the name of such applicant has already been listed on the Register of Indebtedness, no consideration need be given to AAA-372 insofar as the indebtedness to the A.A.A. is concerned. However, if an applicant submits AAA-372 showing that he is indebted to the A.A.A. and if his name is not on the

Register of Indebtedness, investigation shall be made to determine whether the applicant is indebted. When the data from AAA-372 has been entered on the Register of Indebtedness, indicate thereon opposite the name of the debtor, "AAA-372" and indicate the agency or Department to whom the applicant is indebted; for example, "FSA" or "FCA," etc.

In addition to the foregoing corrections and supplements to the Register of Indebtedness, there shall be entered thereon data pertaining to any indebtedness under the 1936 and 1937 Agricultural Conservation Programs and the 1935 and 1937 Cotton Price Adjustment Programs.

The Register of Indebtedness and the supplements thereto are certified by the Comptroller, and it may be assumed that the data thereon are correct. If there is evidence tending to show that the data are incorrect, the matter shall be referred to the Director of the North Central Division for determination.

The amounts shown on the Register of Indebtedness will have been deducted before forwarding the application for payment to the county office for the affixing of the signature by the applicant. RF-202 will be attached to such application for payment and if the forms are signed and returned to the State office indicating that the amount and the debt is proper, the form will be suspended to the Clearance Unit for preparation of the forms for scheduling. If the amount of the indebtedness is incorrect or if the applicant is not the person who is indebted to the United States, the Clearance Unit shall examine the reasons and certification on the reverse side of RF-202. If it is certain that the applicant is not the person who is indebted to the United States, prepare a new application for payment for such applicant omitting therefrom the deduction of the amount which was indicated to be set off against the applicant's payment. Destroy all copies of the original application and replace such copies with the copies of the corrected application for payment. Return the corrected application and two copies thereof to the county for the signature of the applicant and for the certification of the county committee.

- D. MINIMUM AMOUNT OF SET-OFF - No set-off shall be made against a payment due an applicant under the 1938 Agricultural Conservation Program if the amount of such applicant's indebtedness as shown on the Register of Indebtedness is less than fifty cents (\$0.50).
- E. ORDER OF PRIORITY IN HANDLING SET-OFFS AND ASSIGNMENTS - In a number of cases applicants under the 1938 Agricultural Conservation Program may be found to be indebted to more than one Governmental agency, or may be indebted to the Agricultural Adjustment Administration by reason of overpayments under different appropriations and also may have made assignments. In such cases set-offs and assignments shall be handled in the following order:

1. Failure to distribute Cotton Price Adjustment Payments.
2. Overpayment under Agricultural Conservation Program.
3. Overpayment under commodity contract.
4. Overpayment under Cotton Price Adjustment Program.
5. Assignments in favor of Governmental agencies.
6. Delinquent loan from Farm Security Administration.
7. Delinquent loan from Farm Credit Administration.
8. Assignments not in favor of Governmental agencies.

The foregoing order of priority shall be effective notwithstanding that the applicant may have indicated a different order of priority on the AAA-372 which he executed.

F. TYPE OF CASES IN CONNECTION WITH WHICH SET-OFFS MAY BE MADE WHEN THE APPLICANT AND DEBTOR ARE NOT THE SAME

1. Debtor deceased

a. Administration upon debtor's estate -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the administrator or executor of the estate of the deceased as such for performance rendered by either the deceased or by the administrator or executor of the decedent's estate.

bb. No administration upon debtor's estate --

(1) Performance rendered by deceased -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the heirs of the decedent for performance rendered by the deceased.

(2) Performance rendered by the heirs -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may not be set off against the payments due the heirs of the decedent for performance rendered by the heirs.

2. Debtor declared incompetent -- Where the payment out of which the indebtedness arose was made to a party who has since been declared incompetent by a court of competent jurisdiction, the amount due may be set off against the payments due the guardian or committee of the incompetent's estate for performance rendered by either the incompetent or the guardian or committee of the incompetent's estate.

3. Debtor a partnership -- Where the payment out of which the indebtedness arose was made to a partnership, the amount due may be set off against the payment due one of the partners for performance rendered by such partner.

4. Debtor a partner -- Where the payment out of which the indebtedness arose was made to a partner in his individual capacity, the amount due may be set off against the payment due the partnership only to the extent of such partner's interest therein.
5. Debtor coowners or coproducers -- Where the payment out of which the indebtedness arose was made to coproducers or coowners, the amount due may be set off against the payments due one of such coproducers or coowners for performance rendered by one of such coproducers or coowners.
6. Debtor a coproducer or coowner -- Where the payment out of which the indebtedness arose was made to an individual who is now a coproducer or coowner, the amount due may be set off against the payments due coproducers or coowners of which such coproducer or coowner is a member only to the extent of his interest in the payment due such coproducers or coowners.

G. SET-OFFS AGAINST PAYMENTS DUE PARTNERSHIPS, COPRODUCERS, AND COOWNERS

1. If the debt was incurred by the same partnership, coproducers, or coowners to whom a payment is due, the entire amount of the payment due may be used in effecting the set-off in accordance with the applicable section of this procedure.
2. If the debt was incurred by a partner, coproducer, or coowner, in his individual capacity and if the payment is due to the partnership, coproducers, or coowners of which he is a member, only the interest of the debtor in the payment which is due the partnership, coproducers, or coowners may be used in effecting the set-off. In such case, it will be necessary to determine the respective interest of each joint applicant or partner in the payment due under the application for payment. Evidence as to the respective interests of such applicants should be in the form of a statement setting forth the percentage interest of each such applicant, which statement should be signed by each of the joint applicants or partners. Such statement should also be approved by a member of the county committee on behalf of the committee and such committeeman should certify that he is acquainted with the interests of the parties involved and that the interests as set forth in the statement signed by such parties are correct. Upon receipt of evidence indicating the exact interest of each joint applicant, a set-off may be effected against the interest of the debtor and the interest of any party who is not indebted may be scheduled and certified for payment in the regular manner unless the set-off to be made is for the liquidation of an account owing to the FCA. If the indebtedness which is to be set off is owing to the FCA, a separate application for payment shall be prepared

for each joint applicant or partner showing thereon the percentage interest of each such applicant. The original application for payment from which such applications for payment are prepared should be marked "Canceled - Replaced by Applications for Payment Nos. \_\_\_\_\_" and filed in the State office. The next available serial numbers should be assigned to the corrected applications for payment, after which they should be computed and forwarded to the county office for signature. The related summary of performance should be corrected to show the serial numbers assigned to the corrected applications for payment. Upon receipt of such corrected applications for payment from the county office, the application for payment executed by the debtor shall be approved if found to be regular in every respect, and the payment due thereunder scheduled on Form ACP-25; and the application for payment executed by the person not indebted shall be approved for payment if found to be regular in every respect and the payment due thereunder scheduled on ACP-75, ACP-76, and ACP-22 in the regular manner.

#### H. ADJUSTMENT OF REGISTER OF INDEBTEDNESS

1. AAA or FSA set-off - If a set-off has been effected against the payments due an applicant because such applicant was indebted to the AAA or FSA, proceed as follows:
  - a. When the set-off is scheduled on Form 1096 enter on the Register of Indebtedness (in red) opposite the name of the debtor the amount which was scheduled in favor of the Treasurer of the United States.
  - b. When a copy of Form 1096 is returned from the regional disbursing office showing the check number, the certificate of deposit number, and the other data inserted thereon by the regional disbursing officer, enter on the Register of Indebtedness opposite the amount shown in red the certificate of deposit number shown on Form 1096 and the date of the deposit.
  - c. If the application for payment in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of Indebtedness opposite the name of the debtor showing the county in which the application for payment was executed.
  - d. If the set-off in favor of the FSA is made pursuant to AAA-372, or when a set-off is made because of an overpayment under the 1936 or 1937 Agricultural Conservation Program, or the Cotton Price Adjustment Program, correct the Register of Indebtedness upon receipt of an executed copy of Form 1096 from the disbursing office. In all other cases (except those

set forth in paragraph 2 hereof), correct the Register of Indebtedness only when such correction is shown on C-1110, Supplement A.

2. FCA set-off - If a set-off has been effected against the payments due an applicant because such applicant was indebted to the FCA, proceed as follows:

- a. When the set-off is scheduled on ACP-25 enter on the Register of Indebtedness (in red) opposite the name of the debtor the amount of the net payment due the applicant under the application for payment which he executed.
- b. Upon receipt of an executed copy of ACP-25 from the General Accounting Preaudit Office, make the necessary adjustment on the Register of Indebtedness. If the set-off is made pursuant to the applicant's request on AAA-372, the name of the debtor shall be deleted from the Register of Indebtedness. If the set-off is made pursuant to the Comptroller's request on the Register of Indebtedness or supplements thereto, the "Amount Due" column shall be reduced by the amount which is to be set off. Delete the name of the debtor from the Register of Indebtedness if the amount set off is equal to the amount of his indebtedness as shown in the "Amount Due" column of the Register of Indebtedness. The "Amount Due" column will be presumed to be principal and interest unless there is a stamp on the Register of Indebtedness indicating that interest is not included.
- c. If the application for payment in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of Indebtedness opposite the name of the debtor showing the county in which the application for payment was executed.

- I. PREPARATION OF NCR-230 - Applications for payment which are ready to be scheduled for set-off shall be referred to the Record Clerk of the Records Unit for the preparation of an NCR-230 in the 300 series, or in the event such cases are General Accounting Office suspensions, in the 500 series. Thereafter, such cases shall be returned to the Clearance Unit for further handling. Set-off cases shall not be included in the same lot with other suspended cases which are to be released for payment.

## II. APPLICANT INDEBTED TO AAA

- A. OVERPAYMENT UNDER COMMODITY CONTRACTS - If it is determined that

an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under a commodity contract, proceed as follows:

1. Prepare ACP-75 as follows:

- a. Prepare ACP-75 in sextuple (original on ACP-75 and five copies on ACP-75a).
- b. Enter in the space immediately following the word "State", the name of the State shown on NCR-230.
- c. Enter in the space immediately following the word "County", the name of the county shown on NCR-230.
- d. Enter in the space immediately following the words "Association expense deduction", in the blank space provided therefor the rate of county association expense deduction. This rate may be obtained from Section IV, item 2 of any NCR-226 or from Section V, item 3 of any NCR-227A in the lot.
- e. Enter in the space immediately following the words "Administrative No." the State and county code and lot number shown on NCR-230. For example, if the State and county code shown on NCR-230 is 48-025, and the sheet number of such NCR-230 is 37, the administrative number to be entered will be 48-025-37.
- f. Enter in the first space immediately following the words "Sheet No." the sheet number, beginning with number 1 for the first sheet of a lot and numbering all sheets for such lot consecutively. Enter in the second space on each sheet for the lot immediately following the word "of" the number of sheets to be prepared for such lot. Such number may be obtained by dividing the number of cases in the lot by the number of cases which can be listed on one sheet or may be entered upon completion of all sheets for the lot.
- g. Enter in column (a) the serial number shown on NCR-226 or NCR-227A. Do not enter the State and county code in column (a).
- h. Enter the name and address of the payee in column (b). The name of the payee to be entered in column (b) is to be typed in the same style as the name of such applicant is printed in Section IV of NCR-226 or Section V of NCR-227A, unless a different style is designated by the examining clerk. In the latter case, the examining clerk will have either secured

attached to such NCR-226 or NCR-227A a slip of paper designating thereon the payee's name as it is to appear on ACP-75, or will have indicated by brackets [ ] that part of the payee's signature which is not to appear on ACP-75. Enter the address of the payee below the name of such payee in column (b). However, if the amount of the indebtedness equals or exceeds the net payment due the debtor, do not schedule the name of the debtor on ACP-75.

- i. Enter in column (d) of ACP-75 opposite the name of the debtor, the payment which is to be made to him. The amount of such payment shall be obtained by subtracting the amount of the indebtedness from the net payment due the debtor under the application for payment executed by him.
  - j. Make no entries in column (e) of ACP-75 for the debtor.
  - k. After the entries, if any, have been completed for the debtor, enter on the next line in column (a) the serial number of the debtor's application for payment; enter in column (b) the words "Treas. U.S.," and enter below such words in parenthesis the symbol and title of the appropriation to be credited and the name of the debtor; enter in column (d) the amount which is being deducted from the debtor's payment and applied in liquidation of his indebtedness; and enter in column (e) the schedule number of Form 1096 upon which the deduction is scheduled. The symbol and title of the appropriation which is to be credited shall be determined by examining the code number entered in the sixth column of the Register of Indebtedness opposite the name of the debtor. In the event more than one appropriation is to be credited, make a separate entry for each appropriation.
  - l. Enter on the last line of ACP-75 for the lot the total of the net payments for such lot. Such total shall include the amounts scheduled in favor of the Treasurer of the United States, as well as the amounts scheduled in favor of debtors, other applicants, and assignees.
2. Prepare ACP-76 as follows:
- a. Prepare ACP-76 in triplicate (original on ACP-76 and two copies on ACP-76a).
  - b. Make no entry in the space provided for the D. O. Voucher Number.

- c. Enter in the second space in the upper right-hand corner immediately following the words, "Administrative No.", the administrative number shown on ACP-75.
- d. Enter in the space following the word "Office", on the left-hand side of the form the name of the office in which the form is being prepared. For example, if the form is being prepared in the State office in Ohio, enter the words "Ohio State Office".
- e. Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Ohio State Office, enter the words, "Columbus, Ohio."
- f. Enter in the space provided therefor to the right of the words "No. of applications", the number of applications for payment in the lot covered by ACP-76.
- g. Enter in the central part of the form immediately below the words "THE UNITED STATES, Dr., To: Persons named on attached continuation sheet (Payees)", the name of the first payee shown on the first sheet of ACP-75 for the lot. If more than one name has been listed on ACP-75, enter the phrase "et al." after the name entered on ACP-76. If only one application for payment is listed on ACP-75 and the applicant's indebtedness equals or exceeds the net payment due under the application for payment executed by him, enter the name of the debtor but do not use the phrase "et al." after the debtor's name. Immediately following the debtor's name, make the following notation: "Check to be drawn to the Treasurer of the United States, account of indebtedness to United States."
- h. Enter in the spaces provided therefor in the first line of the certification, the numbers of the first and last pages of Forms ACP-75 in the set.
- i. Enter in the space following the word "aggregating" and following the dollar sign (\$), the gross payment for all applications for payment in the lot covered by ACP-76. This amount will be the amount obtained from the adding machine tape or the slip of paper attached to NCR-230 for the lot.
- j. Enter in the space following the words "Association expense at" in item (a) of the certification and on the line preceding the percentage sign(%), the rate of county association expense deduction. This rate may be obtained from the top part of ACP-75.

- k. Enter on the same line as the entry under the preceding paragraph and immediately following the dollar sign (\$), the total amount of county association expense deductions for the lot. Such total may be obtained from the adding machine tape attached to NCR-230 for the lot.
  - l. Make no entries in item (b) of the certification on the line entitled "Grants of aid."
  - m. Enter in the space following the word "aggregating" and after the dollar sign (\$), the amount of the voucher. This amount will be the total amount shown in column (d) of the last sheet of ACP-75 for the lot.
  - n. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."
  - o. Enter in the space following the word "Date" the date of preparation of ACP-76.
  - p. Enter in the space to the left of the date, the words "Applicants \$\_\_\_\_\_" and insert in the blank space the total amount approved for all applicants and assignees listed on the related ACP-75. Immediately beneath such entry, enter the words "Treas. U.S. \$\_\_\_\_\_" and insert in the blank space the total amount approved for the Treasurer of the United States. Immediately beneath such entries, enter the sum of such entries. Determine that such sum is equal to the amount entered pursuant to paragraph m, above.
3. Prepare ACP-22 as follows:
- a. Prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees.
  - b. Enter in the space in the upper left-hand corner immediately above the words "Department or establishment", the word "Agriculture".
  - c. Enter in the first space in the upper central part immediately above the words "Bureau or office", the letters "A.A.A." and the name of the State office. For example, if the form is being prepared in the State office in Illinois, the entry would be "A.A.A., Ill. State Office".

- d. Enter in the second space in the upper left-hand corner immediately following the word "By", the name "G. F. Allen".
- e. Enter in the second space in the upper central part immediately above the words "Title or rank", the words "Chief Disbursing Officer".
- f. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. For example, if the regional disbursing office is located in Minneapolis, the entry will be "Minneapolis, Minn." The regional disbursing offices for the States in the North Central Region are located as follows:

<u>City</u>	<u>States</u>
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan.
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota, South Dakota
Kansas City, Missouri	Nebraska

- g. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.
- h. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The assistant disbursing officer upon request, will furnish the State office with the symbol number used by such office.
- i. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No.", the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively and in the same series as that used for regular schedules.
- j. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date", the date of preparation of ACP-22.

- k. Enter in the fifth line immediately following the words, "Appropriation or fund," the following:  
1292215(21).031 C & UALRDA, 1939 (AAA) (CP)".
  - l. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-76 for which ACP-22 is being prepared.
  - m. After entering the administrative number for a set of Forms ACP-76 in the column entitled "Bureau or Office Voucher No.", enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-76.
  - n. Enter to the right of the name in the column headed "Payee" the number of applications for payment in the lot. Obtain such number from ACP-76.
  - o. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on ACP-76.
  - p. Enter in the column entitled "Deduction" opposite the name in the column entitled "Payee" the amount of the county association expense entered on ACP-76.
  - q. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on ACP-76.
  - r. Obtain totals for the columns headed "Gross Amount", "Deduction" and "Net Amount Due" and enter such totals at the bottom of the form opposite the word "Total".
  - s. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.
4. Prepare Form 1096 as follows:
- a. Prepare Form 1096 in decuple (original and nine copies) for each set of Forms ACP-22 which cover vouchers on which payments are scheduled in favor of the Treasurer of the United States. Type on one clear copy of such form the notation "Forward to Records and Accounts Section, Agricultural Adjustment Administration".
  - b. Enter in the first line in the upper right-hand corner the schedule number. Assign 38-1 to the first set of forms, 38-2 to the next set of such forms, and assign consecutive numbers to the succeeding sets of

- forms. If more than one sheet of such form is used, number such sheets consecutively, beginning with No. 1.
- c. Enter in the third line in the upper right-hand corner over the word "Date" the date the form is prepared.
  - d. Enter over the words "Department or Establishment" the word "Agriculture".
  - e. Enter over the words "Bureau or Office", the letters "A.A.A." and the name of the State office.
  - f. Enter after the words "Made by" and over the word "Name" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter above the word "Station", the city and State where the Regional Disbursing Office is located.
  - g. Enter immediately following the word "Period" and above the words "Month or quarter ended", the month during which it is anticipated that the Disbursing Office will handle the form.
  - h. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such disbursing officer.
  - i. Make no entry in the column headed "D. O. Voucher Number".
  - j. Enter in the column headed "Bureau or Office Voucher Number" opposite each appropriation to be entered in the next column the administrative number of the ACP-76 on which the set-off is scheduled.
  - k. Enter in the column headed "Appropriation and/or Fund to be Credited", the symbol and title of the appropriation to be credited, the name of the debtor in parentheses, and the State and county codes and serial number and the name of the commodity contract out of which the indebtedness arose. The name of the commodity contract may be abbreviated. Such information shall be taken from the Register of Indebtedness.
  - l. Enter in the column headed "Amount of Deductions", the amount of the set-off to be credited to the appropriation appearing on the same line in the preceding column.

- m. Enter in the column headed "Remarks" the name of the Disbursing Officer and the Disbursing Officer's voucher number (s) under which the overpayment was made. Such information shall be taken from the Register of Indebtedness.
- n. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor.
- o. The original shall be signed by the certifying officer and his name shall be typed on all copies.
- p. Make no entries below the signature of the certifying officer.

B. OVERPAYMENT UNDER 1936 or 1937 AGRICULTURAL CONSERVATION PROGRAM.---

If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under the 1936 or 1937 Agricultural Conservation Program, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -

- 1. Prepare ACP-75 in quintuple (original on ACP-75 and four copies on ACP-75a) instead of in sextuple since no copy is required for the Comptroller.
- 2. Prepare Form 1096 in nonuple (original and eight copies) instead of in decuple since no copy is required for the Comptroller.
- 3. The symbol and title of the appropriation to be credited as shown opposite the payee "Treas., U.S." on ACP-75 and as shown in the third column of Form 1096 shall be as follows:

1936 ACP - 126/72215(21)2 C & UALRDA, 1936-1937 (Payments) (AAA)  
1937 ACP - 1282215(21)2, C & UALRDA, 1938 (AAA) (CP).

- 4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for payment under which the overpayment was made instead of the State and county codes and serial number of a commodity contract, preceded by the designation "'36 ACP" or "'37 ACP", as the case may be, instead of the abbreviation of a commodity contract.

5. Upon receipt of a copy of Form 1096 from the Regional Disbursing Office, prepare Form ACP-28 as follows:
  - a. Prepare ACP-28 in quadruple (original and three copies).
  - b. Enter in the blank space opposite the words "Name of Remitter" the name of the debtor.
  - c. Enter in the blank space opposite the words "Street or Box No." the street or box number of the debtor, if known.
  - d. Enter in the blank space opposite the words "Post Office" the post office address of the debtor.
  - e. Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
  - f. Enter in the blank space opposite the words "Applicant's Name" the name of the debtor.
  - g. Enter in the blank space opposite the words "Nature of Remittance" the word "Set-off".
  - h. Enter in the blank space opposite the words "Payable to " the words "Treasurer of the United States".
  - i. Amend the language in the next line (relative to Form 1044) to read "Schedule No. of Standard Form 1096" and enter in the blank space opposite such words the schedule number of Form 1096 on which the set-off was credited.
  - j. Enter in the blank space opposite the words "D. O. Voucher No." the D. O. Voucher Number of the ACP-22 on which the set-off was scheduled and enter in the space opposite the word "Date" the date of payment.
  - k. Make no entry in the blank space opposite the words "Receipt No."
  - l. Enter in the blank spaces opposite the words "State and County Code No." and "Serial No.", the State and county code and serial number of the application for payment under which the overpayment was made.
  - m. Enter in the blank space opposite the words "Date of Remittance" the date of the check as shown on Form 1096.

- n. Enter in the blank space opposite the words "Remittance No." the number of the check as shown on Form 1096.
  - o. Enter in the blank space opposite the word "Amount" the amount of the set-off.
  - p. Enter in the blank space opposite the words "Certificate of Deposit No." the certificate of deposit number shown on Form 1096.
  - q. Enter opposite the word "Date" the date of deposit as shown on Form 1096.
  - r. Enter in the blank space opposite the words "Fund Credited" the symbol, 126/72215(21)2 C & UALRDA, 1936-1937 (Payments) (AAA) or 1282215(21)2, C & UALRDA, 1938 (AAA) (CP).
  - s. Indicate under the caption "Action Taken" the amount of the county association expense previously charged, the correct amount of county association expense to be charged, and the adjustment which is necessary in connection with county association expenses.
  - t. The original and all copies of ACP-28 shall be signed by the certifying officer.
  - u. Forward the original of ACP-28 to the accountant and a copy thereof to the Records and Accounts Section, Washington, D. C. File one copy of ACP-28 with the State office copy of the 1938 application for payment in connection with which the set-off was made. File the other copy in the case folder for the 1936 or 1937 application for payment in connection with which the overpayment was made.
- C. OVERPAYMENT UNDER THE COTTON PRICE ADJUSTMENT PROGRAM. -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under the Cotton Price Adjustment Program, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -
- 1. Prepare ACP-75 in quintuple (original on ACP-75 and four copies on ACP-75a) instead of sextuple, since no copy is required for the Comptroller.

2. Prepare Form 1096 in nonuple (original and eight copies) instead of decuple, since no copy is required for the Comptroller.
3. If the overpayment was under the 1935 CAP the symbol and title of the appropriation to be entered opposite the payee "Treasurer of the United States" on ACP-75 and to be entered in the third column of Form 1096 shall be "12-2100(21)2 - Exportation and Domestic Consumption of Agricultural Commodities, Department of Agriculture, (Cotton Price Adjustment) (AAA) (Payments)". If the overpayment was under the 1937 C A P use the following symbol "12-2100(21)3, (1937 CAP)".
4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for cotton price adjustment payment under which the overpayment was made instead of the State and county codes and serial number of a commodity contract, preceded by the designation " '35 CAP" or " '37 CAP", whichever is applicable, instead of the abbreviation of the commodity contract.

D. FAILURE TO ACCOUNT FOR DISTRIBUTION OF COTTON PRICE ADJUSTMENT PAYMENTS ON FORM CAP-3.— If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of the failure to account for the distribution of cotton price adjustment payments on Form CAP-3, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment in connection with a commodity contract, except -

1. Prepare ACP-75 in quintuple (original on ACP-75 and four copies on ACP-75a) instead of in sextuple, since no copy is required for the Comptroller.
2. Prepare Form 1096 in nonuple (original and eight copies) instead of decuple, since no copy is required for the Comptroller.
3. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-75 and to be entered in the third column of Form 1096 shall be "128532 - Deposits of Undistributed Cotton Price Adjustment Payments".

4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for cotton price adjustment payment under which the indebtedness arose instead of the State and county codes and serial number of a commodity contract, preceded by the designation " '35 CAP" instead of the abbreviation of a commodity contract.

III. APPLICANT INDEBTED TO FSA.-- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that the indebtedness is due to an unpaid loan secured from the FSA, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose in connection with an overpayment under a commodity contract, except -

- A. If the set-off is made pursuant to the applicant's request on AAA-372 prepare Form 1096 in decuple (original and 9 copies) but if the set-off is made pursuant to the Comptroller's request on C-1110, Supplement A, prepare Form 1096 in undecuple (Original and 10 copies). In all FSA set-off cases, type on a clear copy of Form 1096 the following notation - "Forward to Regional Director, Farm Security Administration, \_\_\_\_\_ (Address) \_\_\_\_\_. In such cases when the form is prepared in decuple, a copy will not be sent to the Comptroller.
- B. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-75 and to be entered in the third column of Form 1096 shall be "128128 - Deductions from Agricultural Conservation Payments, Farm Security Administration."
- C. Enter in the third column of Form 1096 only the symbol and title of the trust fund to be credited and the name of the debtor in parentheses.
- D. Enter in the last column of Form 1096 the notation "FSA Case No. \_\_\_\_\_", shown on AAA-372 or C-1110, Supplement A. If the case number is not available enter "FSA Set-Off". The name of the disbursing officer and the disbursing officer's voucher number need not be shown in such cases.

IV. APPLICANT INDEBTED TO FCA. -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that the indebtedness is due to an unpaid loan secured from the FCA, proceed as follows:

A. Prepare ACP-25 as follows:

1. Prepare ACP-25 in quintuple (original on ACP-25 and four copies on ACP-25a).
2. Enter in the upper right-hand corner in the blank space following the words "Bureau Voucher No." the administrative number. This number will be the State and county code followed by the lot number.
3. Delete the symbol and title of the appropriation appearing immediately beneath the title of the form and insert in lieu thereof the following:  
  
"1292215 (21).031 C & UALRDA 1939 (AAA)(CP)".
4. Enter in the blank space following the word "Name", the name of the debtor.
5. Enter in the blank space following the word "Office" the letters "A.A.A." followed by the name of the State office.
6. Enter in the space following the word "Address" the address of the debtor, complete as to street and box number.
7. Enter in the space following the words "Prepared at", the address of the State office.
8. Enter on the next line in the blank spaces over the words "State", "County", "Application serial number", the State and county codes and serial number of the debtor's application for payment.
9. Enter in column (1) the gross amount of the payment computed for the debtor.
10. Enter in column (2) the percentage of deduction for county association expenses and the amount of such deduction.
11. Enter in column (3) the net amount due the debtor under the application for payment executed by him.
12. Make no entries in the remaining columns.
13. The original shall be signed by the certifying officer who shall affix his title in the space provided therefor and insert the date on which the form was certified. The name of the certifying officer, his title, and the date certified shall be typed on all copies.

14. Make no entries beneath the certification of the certifying officer.

B. Do not prepare ACP-75, ACP-76, ACP-22, or Form 1096 for such cases.

C. Upon receipt of the application for payment and ACP-25 the Comptroller will determine whether a set-off is to be made. If the set-off is to be made, the Comptroller will refer the case to the Claims Division of the General Accounting Office for direct settlement. If the set-off is not to be made, the Comptroller will return the case to the State office accompanied by a memorandum indicating that a set-off is not to be made and if C-1110, Supplement A has not already been forwarded to the State office, such form will accompany the Comptroller's memorandum. Upon receipt of the case from the Comptroller, cancel ACP-25 by writing across all copies of such form except the original the word "canceled". Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office advising him that there is on file in the State office information from the Comptroller indicating that a set-off is not to be made and requesting him to withdraw his approval of ACP-25. Prepare ACP-75, ACP-76, and ACP-22 for such case in accordance with the regular procedure and forward to the General Accounting Preaudit Office the following:

1. The application for payment
2. ACP-75
3. ACP-76
4. ACP-22
5. The original of ACP-25
6. The memorandum to the Chief of Party
7. Any other data which was previously submitted to the General Accounting Preaudit Office with such case.

Staple a signed copy of the memorandum to the Chief of Party to a copy of the canceled ACP-25 and forward such forms to the State Accountant. Prepare a letter to the Chief of the Records and Accounts Section requesting him to cancel the ACP-25 which was previously sent to him and advising him that the case is being scheduled in the regular manner since no set-off is to be made.

V. APPLICANT INDEBTED TO AAA AND FSA.

- A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FSA and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FSA as it relates to such application for payment, and effect a set-off in favor of the AAA in the manner set forth in II, supra.
- B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FSA, and that the amount of the net payment due the debtor under the application for payment executed by him is greater than the amount of his indebtedness to the AAA, proceed as follows:
1. Prepare the number of copies of ACP-75, ACP-76, ACP-22, and Form 1096 specified in III, supra.
  2. Schedule in the manner set forth in II, supra, the entire amount of the indebtedness due the AAA.
  3. Schedule in the manner set forth in III, supra, as much of the indebtedness due the FSA as is available, after deducting from the net payment due the debtor under the application for payment executed by him the amount of the indebtedness due the AAA.
  4. Schedule in the manner set forth in II, supra, the balance, if any, due the debtor under the application for payment executed by him, after deducting the indebtedness due the AAA and the FSA.

VI. APPLICANT INDEBTED TO AAA AND FCA.

- A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FCA as it relates to such application for payment, and effect a set-off in favor of the AAA in the manner set forth in II, supra.
- B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the net payment due the debtor under the application for pay-

ment executed by him is in excess of the amount of his indebtedness to the AAA, proceed in the manner set forth in IV, supra. In addition, prepare an administrative report on AD-42 as follows:

1. Prepare AD-42 in quintuple (original and four copies).
2. Form AD-42 shall not be dated.
3. Enter in the space following the words "The accompanying account of" the name and address of the applicant.
4. Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the payment approved for the applicant as shown in column (3) of Form ACP-25.
5. Enter after the words "Appropriation Chargeable" the symbol "1292215(21).031C & UALRDA, 1939 (AAA) (CP)"
6. The body of Form AD-42 should read substantially as follows:

"According to the records of the \_\_\_\_\_ State Office of the North Central Division, Agricultural Adjustment Administration, the above-described claimant is entitled to a payment in the above-stated amount subject to a deduction for his indebtedness to the Agricultural Adjustment Administration on Account of an overpayment in the amount of \_\_\_\_\_ made under \_\_\_\_\_. Such overpayment was made by \_\_\_\_\_, Disbursing Officer, D.O. Symbol No. \_\_\_\_\_ and by D.O. Voucher No. \_\_\_\_\_ under date of \_\_\_\_\_. The claimant is also indebted to the Farm Credit Administration. It is requested that a set-off be effected first in favor of the Agricultural Adjustment Administration and the amount thereof credited to appropriation \_\_\_\_\_ and that thereafter a set-off against the balance due the claimant be made in favor of the Farm Credit Administration, and that the remainder, if any, be issued to the claimant."

7. The name and address of the certifying officer shall be typed on all copies of Form AD-42 except the original.
8. The certifying officer shall initial the original and one copy of AD-42 beneath the words "Director of Finance".
9. Attach the original and three copies of AD-42 to Form ACP-25 and the related application for payment before it is transmitted to the General Accounting Preaudit Office. Retain the other copy of AD-42 in the State office.

VII. APPLICANT INDEBTED TO FSA AND FCA.

- A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the FSA and the FCA and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the FSA, disregard the indebtedness to the FCA as it relates to such application for payment and effect a set-off in favor of the FSA in the manner set forth in III, supra.
- B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the FSA and the FCA, and that the amount of the net payment due the debtor under the application for payment executed by him is in excess of the amount of his indebtedness to the FSA, proceed in the manner set forth in VI, B, supra, except that there shall be entered in AD-42 available data with respect to the indebtedness to the FSA instead of data with respect to the indebtedness to the AAA.

VIII. INDEBTEDNESS DISCOVERED AFTER APPLICATION FOR PAYMENT CERTIFIED BY STATE COMMITTEE.

- A. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE AFTER APPLICATION FOR PAYMENT IS CERTIFIED FOR PAYMENT.
1. Applicant indebted to AAA.--If the applicant is indebted to the AAA and notice of such indebtedness is received in the State office after the application for payment is certified for payment, an effort should be made to prevent the check from being delivered to the applicant. If the check can be intercepted it should be returned to the Regional Disbursing Office. Thereafter, proceed as follows:
    - a. Authorize the cancelation of the check.
    - b. Prepare a dummy application for payment including therein the same basic data as that shown in the State office copy of the original application for payment, except that the serial number shall be followed by the letter "A". The dummy application for payment need not be signed by the applicant nor approved by the county committee.
    - c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office, indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor

of the AAA in the manner set forth in II, supra.

- d. When the dummy application for payment and related forms are forwarded to the General Accounting Preaudit Office such forms shall be accompanied by a memorandum to the chief of party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancelation and the certificate of deposit number and date thereof.

2. Applicant indebted to FSA or FCA.--If the applicant is indebted to the FSA or FCA and a notice of such indebtedness is received in the State office after the application for payment has been certified for payment, no effort should be made to prevent the issuance or delivery of the check to the applicant. If, in such case, a check is returned to the Regional Disbursing Office, prepare a memorandum to the Regional Disbursing Office on the reverse side of Form 1664A, requesting that the check be returned to the payee in view of the fact that the indebtedness of the applicant does not come within the purview of the Secretary's memorandum of March 5, 1938, with respect to the making of set-offs.

- B. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE PRIOR TO TIME APPLICATION FOR PAYMENT IS CERTIFIED FOR PAYMENT.--If, because of an error in the State office, an application for payment is certified for payment after notice is received indicating that the applicant is indebted to the United States, an effort shall be made to intercept the check and have it returned to the Regional Disbursing Office irrespective of whether the applicant is indebted to the AAA, FSA, or FCA.

1. Applicant indebted to AAA or FSA.--If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the AAA or FSA, and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application for payment was certified for payment in the State office, proceed as follows:
  - a. Authorize the cancelation of the check.
  - b. Prepare a dummy application for payment including therein the same basic data as that shown in the State office copy of the original application for payment, except that the serial number shall be followed by the letter "A". The dummy application for payment need not be signed by the applicant nor approved by the county committee.

- c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor of the AAA or FSA in the manner set forth in II, supra, or III, supra, as the case may be.
  - d. When the dummy application for payment and related forms are forwarded to the General Accounting Preaudit Office, such forms shall be accompanied by a memorandum to the chief of party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancelation and the certificate of deposit number and date thereof.
2. Applicant indebted to FCA.--If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the FCA and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application for payment was certified in the State office, proceed as follows:
- a. Prepare a memorandum to the assistant disbursing officer on the reverse side of Form 1664A requesting that the check be forwarded to the Claims Division of the General Accounting Office in order that a set-off may be effected in favor of the Farm Credit Administration.
  - b. Prepare an administrative report on AD-42 as follows:
    - (1) Prepare an undated AD-42 in quintuple (original and four copies)
    - (2) Enter opposite the words "The accompanying account of" the name and address of the applicant.
    - (3) Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the check which was forwarded to the General Accounting Office unless there was an error in the amount of the check, in which case enter opposite the words "Amount claimed" the amount of the check, enter opposite the words "Differences explained below" the difference between the amount of the check and the correct amount due the applicant, and enter opposite the words "Approved for" the correct amount due the applicant.

(4) Delete the word "Chargeable" after the word "appropriation" and enter in lieu thereof the word "Charged". Enter opposite the words "appropriation charged" the symbol "1292215(21) .031 C&UALRDA, 1939 (AAA) (CP)"

(5) The body of AD-42 should read substantially as follows:

"According to the records of the \_\_\_\_\_ State Office, North Central Division, Agricultural Adjustment Administration, check number \_\_\_\_\_ was issued in favor of \_\_\_\_\_ under date of \_\_\_\_\_. Such check was issued by the regional disbursing officer at \_\_\_\_\_ under D. O. Symbol No. \_\_\_\_\_ and was returned to that office because the payee is indebted to the Farm Credit Administration. The regional disbursing officer has been requested to forward the above-described check to the Claims Division of the General Accounting Office in order that a set-off may be effected, since the indebtedness to the Farm Credit Administration comes within the purview of the Order of the Secretary of Agriculture, dated March 5, 1938, with respect to the making of set-offs. The payee is entitled to the proceeds of the above-described check subject to the claim of the Farm Credit Administration."

(6) Type the name and address of the certifying officer on all copies of AD-42 except the original.

(7) The certifying officer shall initial the original and first copy of AD-42 under the words "Director of Finance".

(8) Forward the original and three copies of AD-42 to the North Central Division and retain the other copy in the State office files.

IX. DISTRIBUTION OF FORMS.

A. INDEBTEDNESS TO AAA.

1. Overpayment under commodity contract.

a. Distribute ACP-75 as follows:

- (1) Forward the original and three copies to the General Accounting Preaudit Office.
- (2) Forward one copy to the State accountant.
- (3) Retain one copy in the State office files.
- (4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, forward the State office copy of ACP-75 to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.
- (5) When a copy of ACP-75 is returned from the Regional Disbursing Office forward such copy to the State accountant.

b. Distribute ACP-76 as follows:

- (1) Forward the original and one copy to the General Accounting Preaudit Office.
- (2) Forward one copy to the State accountant.

c. Distribute ACP-22 as follows:

- (1) Forward the original and five copies (including the copy with the notation "Forward to Records and Accounts Section") to the General Accounting Preaudit Office.
- (2) Forward the remaining copy to the State accountant.
- (3) When a copy of ACP-22 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.
- (4) When a copy of ACP-22 is returned from the Regional Disbursing Office forward such copy to the State accountant.

d. Distribute Form 1096 as follows:

- (1) Forward the original and four copies (including the copy marked "Forward to Records and Accounts Section") to the General Accounting Preaudit Office and retain five copies in the State office files.

- (2) The General Accounting Preaudit Office will forward the original and three copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section.
- (3) When a copy of ACP-22 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:
  - (a) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
  - (b) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
- (4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:
  - (a) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
  - (b) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.
  - (c) Forward one copy to the State accountant.
  - (d) Retain the remaining copy in the State office files.

2. Overpayment under the 1936 or 1937 Agricultural Conservation Program.

- a. Distribute ACP-75 in the manner set forth in IX, A, 1, a, supra, except that no copy shall be forwarded to the Comptroller.
- b. Distribute Form ACP-76 in the manner set forth in IX, A, 1, b, supra.
- c. Distribute ACP-22 in the manner set forth in IX, A, 1, c, supra.
- d. Distribute Form 1096 in the manner set forth in IX, A, 1, d, supra, except that no copy shall be forwarded to the Comptroller.

3. Overpayment under 1935 or 1937 Cotton Price Adjustment Program.--Distribute ACP-75, ACP-76, ACP-22, and Form 1096 in the manner set forth in IX, A, 2, supra.
4. Failure to account on CAP-3 for Distribution of Cotton Price Adjustment Payments.--Distribute ACP-75, ACP-76, ACP-22, and Form 1096 in the manner set forth in IX, A, 2, supra.

B. INDEBTEDNESS TO FSA

1. Distribute ACP-75 in the manner set forth in IX, A, 1, a, supra.
2. Distribute ACP-76 in the manner set forth in IX, A, 1, b, supra.
3. Distribute ACP-22 in the manner set forth in IX, A, 1, c, supra.
4. Distribute Form 1096 as follows:
  - a. Forward the original and five copies (including the copy marked "Forward to Records and Accounts Section" and the copy marked "Forward to Farm Security Administration") to the General Accounting Preaudit Office and retain the other five copies in the State office files.
  - b. The General Accounting Preaudit Office will forward the original and four copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section and will forward one copy to the Regional Director of the Farm Security Administration.
  - c. When a copy of ACP-22 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:
    - (1) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
    - (2) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
  - d. When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:
    - (1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

- (2) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.
  - (3) Forward one copy to the State accountant.
  - (4) Retain the remaining copy in the State office file.
5. If the set-off is made pursuant to a request on AAA-372 attach AAA-372 to the application for payment to which it pertains when such application for payment is forwarded to the General Accounting Preaudit Office.

C. INDEBTEDNESS TO FCA.

1. Distribute ACP-25 as follows:
- a. Forward the original and two copies to the General Accounting Preaudit Office.
  - b. Forward one copy to the State accountant.
  - c. Forward one copy to the Records and Accounts Section, Washington, D. C.
  - d. When a copy of ACP-25 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.
2. If a set-off is made pursuant to a request on AAA-372, attach AAA-372 to the application for payment to which it pertains when such application for payment is forwarded to the General Accounting Preaudit Office.
3. The Claims Division of the General Accounting Office will effect a set-off in the case and will prepare a settlement on Form 39. The original and one copy of Form 39 will be forwarded to the Division of Disbursement. The Division of Disbursement will mail to the payee the original of Form 39 together with the check issued under the settlement. The Claims Division of the General Accounting Office will forward one copy of Form 39 to the Office of Budget and Finance which office will forward such copy to the Records and Accounts Section. The Records and Accounts Section will prepare three copies of AAA-367 (which form is a true copy of the Certificate of Settlement, Form 39) and will forward such copies of AAA-367 to the Conservation Accounting and Procedure Section. One copy will be forwarded to the Comptroller and the remaining two copies will be forwarded to the Director of the North Central Division who will forward such copies to the State office. Upon receipt of such copies, forward one copy to the State accountant and forward the remaining copy to the county office.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION.

Part Vīb - CLEARANCE UNIT

Procedure for Handling Claims and Adjustments.

★ DEC 1 1938 ★  
U. S. Department of Agriculture

I. GENERAL INSTRUCTION.

- A. Personnel. All cases involving returned United States Treasury checks, refunds, and adjustments shall be handled by the clerks in the Clearance Unit.
- B. Definitions. As used in this Part Vīb, the following terms shall have the following meanings:
1. APPLICATION means an application for payment (NCR-226 or NCR-227A).
  2. APS means the Application for Payment Section in a State office.
  3. CHECK means a United States Treasury Check issued as a payment under an application.
  4. DISBURSING OFFICE means the Regional Disbursing Office which makes disbursements for a State office.
  5. REFUND means a remittance, other than a United States Treasury Check, such as a money order, cashier's check, etc.
  6. SUMMARY means a summary of performance and the supplements thereto (NCR-220 and NCR-220A).
  7. TREASURER means the treasurer of a county association.

II. DETERMINATION OF ACCEPTABILITY OF CLAIMS.

Because of the administrative cost of handling claims, the filing of claims should be discouraged whenever the amount of money involved is not substantial. Such claims as are received shall be allowed or disallowed on the basis of the instructions contained herein.

- A. Claims Which May Be Allowed.--Claims based on the following may be allowed if properly substantiated:
1. Death or Incompetency. Where a person who has made an application dies or becomes incompetent before receiving payment, a claim by any person eligible to receive such payment shall be allowed.

2. Mechanical Errors in APS. Where it is determined that a mechanical error has been made in the APS and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed.
3. Mechanical Errors in County Office. Where a mechanical error has been made in the county office and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:
  - a. A written report on such case is made by a designated representative of the State committee, who has investigated such case and which report shows conclusively that such error has been made.
  - b. The allowance of such claim is recommended in writing by the county committee.
  - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
4. Reclassification of Land. Where an error has been made in the classification of land and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:
  - a. A written report on such case is made by a designated representative of the State committee who has investigated such case, which report shows conclusively that the land was improperly classified. Such report should be based upon an inspection of the land involved, or, if an inspection of the land does not clearly show whether such land was properly classified, such report should be based upon affidavits and statements by the person making the claim, his neighbors or the farm reporter or community committeeman who inspected the land.
  - b. The allowance of such claim is recommended in writing by the county committee.
  - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
5. Use of Improper Form. Where, either as a result of an error in the Entry Unit of the APS or as a result of an error on NCR-222 or NCR-222A, an NCR-227 was prepared where an NCR-226 should have been prepared, or vice versa,

and a claim is presented for the correction of such error, such claim shall be allowed when proof of the error is established. If proof of the error cannot be established from information in the State office, a written report on such case shall be prepared by a designated representative of the State committee who shall have examined the records in the county office. Such report must show conclusively that the wrong form was used.

6. Remeasurement. When an error in measurement has been made by a farm reporter and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim may be allowed provided:
  - a. It is found that the error in measurement is significant and will result in a substantial loss to the applicant if not corrected.
  - b. A written report on such case is made by a designated representative of the State committee who has investigated such case and which report shows conclusively that an error in measurement was made and that the remeasurement is correct.
  - c. The allowance of such claim is recommended in writing by the county committee.
  - d. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
7. Error in Division of Payment. Where an error has been made in the division of payment resulting in one party in interest receiving a larger share of the payment than that to which he is entitled, and a claim is presented by the party in interest underpaid, such claim may be allowed, provided:
  - a. The amount of the overpayment is recovered.
  - b. The allowance of such claim is recommended in writing by the county committee.
  - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
8. Erroneous Set-Off. Where a set-off has been erroneously made against the payment of any person, and a claim is presented by the person underpaid as a result of such erroneous set-off, such claim may be allowed, provided:

- a. It is determined that the set-off was made in error.
- b. The allowance of such claim is recommended in writing by the county committee.
- c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

9. Submission of Summaries and Applications after Closing Date. The final date for the acceptance of summaries shall be March 1, 1939, unless work in the State office has progressed to a point which in the opinion of the State committee warrants the establishment of an earlier date. Applications may not be accepted in the State office after March 1, 1939, or later than 30 days after the date of mailing of an application to the county office, whichever is later. An exception may be made of this rule if it can be definitely established that failure to submit a summary or to return a signed application was not due to negligence on the part of the applicant. Summaries or applications submitted after the closing date for the acceptance thereof shall be treated as claims, and any such claim may be allowed, provided:

- a. It is accompanied by a statement signed by the applicant setting forth the fact that the submission of such summary or application after the closing date for the acceptance thereof was not due to negligence on his part.
- b. The allowance of such claim is recommended in writing by the county committee.
- c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

B. Miscellaneous Claims. Claims which do not come within the classifications in paragraph A of this Section II may, at the discretion of the State committee, be transmitted to the Director of the North Central Division for consideration.

C. Closing Date for Acceptance of Claims. Except as provided in paragraph A, 9 of this Section II, the final date for the acceptance of claims shall be March 1, 1939, or not later than 30 days after the date of issuance of the check under an application, whichever is later.

### III. UNDERPAYMENTS.

#### A. Examination of Claim.

- 1. Determine that there is a statement of claim in writing over the signature of the claimant. In the event the

claim is based on a change in basic agricultural data such statement of claim must clearly set forth the change and the reason therefor, and should be accompanied by a properly prepared summary. In the event the claim is based on an erroneous set-off, determine that a proper adjustment has been made in the appropriation credited with the amount of the erroneous set-off as evidenced by a copy of Form 1097 which has been returned by the General Accounting Office.

2. Determine that the claim is one which may be allowed under Section II of this Part Vlb.

B. Disposition of Check or Refund.---If the check issued under the original application was returned or the amount thereof refunded, authorize the return of such check or refund to the payee and advise the payee that the acceptance thereof will not prejudice his claim for any additional payment to which he may be entitled.

C. Preparation and Handling of Corrected Application.

1. If the claim is found to be acceptable prepare a corrected application and, if necessary, a corrected computation sheet, and compute the payment due thereunder. The corrected application shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper form. In the case of a corrected NCR-226, enter immediately to the left of the entries in Section IV, items 1, 2, 5, and 7, the amounts shown for such item on the original application, and enter immediately to the left of these entries the differences between the corrected entries and the original entries. In the case of a corrected NCR-227A, enter immediately to the left of the entries in Section V, items 2c to 7c, inclusive, and immediately to the left of the entries in column (h), the amounts shown for such items on the original application, and enter immediately to the left of these entries the differences between the corrected entries and the original entries. Thereafter, forward such application to the county office for the signature of the applicant and a member of the county committee. In all such cases a corrected application must be signed by the applicant and by a member of the county committee, irrespective of whether the error which resulted in the underpayment was made in the county office or in the APS.
2. Upon receipt of the corrected application from the county office, examine such application and compare it with the State office copy. If such application is found to be regular in every respect, schedule the amount of the adjustment in the gross payment, the amount of the adjustment

in county association expenses and the amount of the adjustment in the net payment in the regular manner except that each case shall be scheduled on a separate voucher.

- D. Certification of Adjustment Payment.--Prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum together with the corrected application, corrected computation sheet, if any, and related papers to the General Accounting Preaudit Office.

#### IV. OVERPAYMENTS.

- A. Examination of Claim.--In the event the claim is based on a change in basic agricultural data, determine that there are present a properly prepared summary and a statement over the signature of a member of the county committee, clearly setting forth the changes and the reason therefor.
- B. Preparation of Corrected Application.--Prepare a corrected computation sheet and application and compute the payment due thereunder. The corrected application shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper form.
- C. Disposition of Check or Refund.--Do not mail the corrected application to the county office until the check issued under the original application has been returned or until a refund equal to the amount of the overpayment has been received. If the check issued under the original application has been returned, authorize the cancelation of such check. If a refund in the exact amount of the overpayment has been received, schedule such refund for deposit to the appropriation against which the original payment was charged. If a refund in excess of the amount of the overpayment is received, schedule such refund for deposit to the Special Deposits Account. In all such cases the corrected application must be signed by the applicant and by a member of the county committee irrespective of whether the error which resulted in the overpayment was made in the county office or in the APS.
- D. Handling of Corrected Application and Completion of Case.
1. Upon receipt of the corrected application from the county office, examine such application and compare it with the State office copy. If such application is found to be regular and if the check issued under the original application has been canceled as evidenced by a copy of Form 1044 (Schedule of Canceled Checks) which has been returned by the Disbursing Office, schedule the amount due under the corrected application in the regular manner except that each case shall be scheduled on a separate voucher.

2. Where the original check has been canceled, prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum together with the corrected application, corrected computation sheet, if any, and related papers, to the General Accounting Preaudit Office.
3. Where a refund has been made or a set-off has been effected in the exact amount of the overpayment, attach a statement to the corrected application indicating that an appropriate adjustment has been made and file such corrected application in the APS.
4. Where a refund has been made in excess of the amount of the overpayment, authorize the transfer of the amount of the overpayment from the Special Deposits Account to the appropriation against which the original payment was charged by use of Form 1046; authorize the return of the amount of the refund in excess of the overpayment to the payee by use of Forms 1047 and 1048; attach a statement to the corrected application indicating that an appropriate adjustment has been made; and file the corrected application in the APS.
5. In any case involving an overpayment, as soon as a satisfactory adjustment has been made, withdraw two copies of ACP-28 and indicate thereon under "Action Taken" the amount of county association expenses previously charged if the original check has been canceled or indicate thereon under "Action Taken" the amount of county association expenses previously charged, the correct amount of county association expenses and the difference between such amounts if a refund or a set-off was made. Forward one copy of ACP-28 to the State accountant with a copy of Form 1044 and forward the other copy of ACP-28 to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

#### V. RETURNED CHECKS.

- A. Period of Retention of Undelivered Checks. Checks forwarded to the treasurer must be delivered within twenty-one days after receipt thereof or returned to the Disbursing Office. If a check is not claimed within ninety days after the first day of the month next following the month during which such check was issued, it will be forwarded to the Check Section, Records Division, General Accounting Office, where it will be retained until the end of the fiscal year next following the fiscal year during which the check was issued unless claimed prior to that time. Thereafter, the check will be deposited in the United States Treasury to the credit of a trust fund account entitled "Outstanding Liabilities."
- B. Notification from Disbursing Office of Returned Checks. When a check is received in the Disbursing Office, the Disbursing

Office will prepare Form 1664-A showing thereon the name and address of the payee, the county code and the application serial number, the check number, date of issuance, and amount of the returned check, and the Disbursing Officer's symbol number and voucher number. The original and three copies of Form 1664-A will be forwarded to the State office. Such form shall be filed in alphabetical order pending determination as to the proper disposition of the check. If a check is returned to the State office rather than to the Disbursing Office, forward such check immediately to the Disbursing Office. When Forms 1664-A are received in the State office, prepare ACP-28.

C. Cancellation and Redelivery of Returned Checks.

1. Disbursing Office Error. If a check is returned because the amount thereof or the name of the payee thereon does not agree with that shown on ACP-75 on which the payment was listed, forward such check immediately to the Disbursing Office with a request that a corrected check be issued. In such case, Form 1044 need not be prepared.
2. Overpayment. If a check is returned because the amount thereof is more than that to which the payee is entitled and such incorrect amount was not due to an error in the Disbursing Office, authorize the cancellation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664-A.
3. Underpayment or Failure to Deliver Check. If a check is returned because the amount thereof is less than the amount to which the payee is entitled or because of failure to deliver such check within the 21-day period, or if a check is returned by the post office because of insufficient or incorrect address, and if such check is being held in the Disbursing Office, authorize the return of such check by use of Form 1664-A upon receipt of a claim therefor over the signature of the payee, showing his present address. In such cases if the check has been forwarded to the General Accounting Office, authorize the return or re-issuance of such check by use of Form AD-42.
4. Payee Deceased or Incompetent.---If a check is returned because the payee is deceased or has been declared incompetent by a court of competent jurisdiction, authorize the cancellation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664-A.

VI. LOST CHECKS. If the State office is notified that a check has been lost, stolen, or destroyed, such notification shall be forwarded

immediately to the Disbursing Office. The handling of such cases comes within the exclusive jurisdiction of the Treasury Department and appropriate action will be taken by the Disbursing Office to effect settlement of such cases.

## VII. REFUNDS.

- A. Examination. Remittances received in the APS should be in the form of postal money orders, certified checks, or cashier's checks. Examine any such remittance to determine that it is properly dated, that the written and numerical amounts thereon agree and that such remittance is negotiable in form. All remittances should be drawn in favor of the Treasurer of the United States, but if a remittance is drawn payable to the "North Central Division" or to the "Agricultural Adjustment Administration", or to the "Department of Agriculture" or in a similar impersonal manner, it may, if otherwise negotiable, be accepted and endorsed with a rubber stamp as follows:

"Pay to the Order of  
The Treasurer of the United States,  
Division of Disbursement, Treasury Department,  
North Central Division, AAA, U.S. Department of Agriculture.

\_\_\_\_\_  
State Office       "

Remittances drawn payable to some person other than the Treasurer of the United States or remittances which are not negotiable in form must be returned to the remitter through the county committee with a request that a new remittance, negotiable in form, and payable to the Treasurer of the United States be submitted.

- B. Disposition of Remittance. Under no circumstances shall a remittance be retained in the State office longer than two days. If a remittance is found to be unacceptable or is found to be not due from the person for whom the remittance is made, such remittance shall be returned to the remitter through the county office. If a remittance is found to be acceptable, prepare ACP-28 in connection therewith and schedule such remittance on Form 1044 and forward to the Disbursing Office for deposit. If the remittance is for the exact amount of an overpayment, such remittance shall be scheduled on Form 1044, used as a schedule of collections, for deposit to the appropriation against which the overpayment was charged. In the event the remittance is in excess of the amount of the overpayment or if the reason for the remittance is not known, such remittance shall be scheduled on Form 1044, used as a schedule of collections, for deposit in the Special Deposits Account. In such cases, when the exact amount of the overpayment is determined or when the reason for the refund is determined,

authorize the transfer of the proper amount of the remittance from the Special Deposits Account to the proper appropriation by use of Form 1046 and authorize the return of any amount of the remittance in excess of the overpayment to the remitter by use of Forms 1047 and 1048. If it develops that a remittance was not honored when presented for payment, the Disbursing Office will return the dishonored remittance to the APS together with two copies of Form 1044, used as a schedule of uncollectible checks. In such cases, one copy of Form 1044 should be signed by the certifying officer and returned to the Disbursing Office as a receipt for the returned remittance. The uncollectible check should be returned to the remitter and immediate steps should be taken to secure a remittance which will be honored when presented for payment. Thereafter, prepare Form ACP-24 in connection with such uncollectible check. When a collectible remittance is received, insert a notation on the Form 1044 on which such collectible remittance is scheduled indicating that the remittance represents the recovery of the amount of the uncollectible remittance previously scheduled on Form 1044, Schedule of Collections, Schedule No. \_\_\_\_\_.

#### VIII. DEATH OR INCOMPETENCY.

A. Examination of Claim. If in the examination of a claim it is found that it cannot be approved, address a letter to the county committee setting forth the reason for disapproval and where possible suggest what corrections or additional information will be required before further consideration may be given to the claim. If Form 1055 was not submitted in duplicate, a copy thereof should be prepared for the APS files.

##### 1. Claim by Executor, Administrator, Guardian, or Committee.

- a. Determine that the claim is submitted by the representative of the estate on Form 1055.
- b. Determine that paragraphs 1, 2, 4, 5, and 6(j), when applicable, of Form 1055 have been properly executed. Subparagraphs (a) to (i), inclusive, of paragraph 6, the affidavit of corroborating witnesses and the certificate of the notary public need not be executed in cases where the date of death or declaration of incompetency and domicile are shown in the letters of authority.
- c. Determine that the representative of the estate had signed in the space provided for the signature of the applicant following paragraph 6(j).

- d. Determine that Form 1055 is supported by a short form certificate of a certified copy of the letters of authority of the representative of the estate who has filed the claim. In those cases where the order of appointment was made more than one year prior to the date when the voucher will be presented to the General Accounting Preaudit Office, such order must be supported by a certified statement over the signature of the judge or the clerk of the court which issued such letters to the effect that the letters of authority are still in full force and effect.

2. Claims by Heirs or Creditors in Cases Where There Is No Administration of Decedent's Estate.

- a. Determine that the claim is submitted on Form 1055. Such form must be completely executed except for paragraphs 3 and 5 thereof.
- b. Determine that the amount of the Government check does not exceed \$500.00. If the amount of such check is in excess of \$500.00 settlement cannot be made on the basis of Form 1055 alone. In such cases administration of the decedent's estate will be required and settlement will be made with the administrator or executor of the decedent's estate.
- c. If the claimants include a widow and minor children and creditors having preference under the provisions of State law and there is doubt as to which of such creditors has preference over the other under the provisions of State law, make no settlement on the case until Form ACP-73, "Waiver of Right to Claim Agricultural Conservation Payment(s)", has been properly executed by the preferred creditor or by the widow for herself and on behalf of the minor children. Upon receipt of a waiver from either of such parties, settlement may be made in favor of the other.
- d. If the claimants include only heirs of the estate, Form 1055 should be examined to determine if the funeral expenses of the decedent have been paid or if there is any outstanding claim against the estate which has priority over the claims of heirs. If Form 1055 shows that the funeral expenses have not been paid and a waiver of claim from the undertaker has not been furnished, the amount which otherwise would be due the estate of the decedent shall be reduced by the amount of the unpaid funeral expenses, which amount will be subject to the claim of the

undertaker. If Form 1055 indicates that the funeral expenses were paid by someone other than the claimant from the personal funds of the payer thereof, and a waiver of claim from such person has not been furnished, the amount which otherwise would be due the decedent's estate shall be reduced by the amount of the funeral expenses paid by such person, which amount will be subject to the claim of the person paying the funeral expenses. Similarly, the amount which otherwise would be due the decedent's estate shall be reduced by the amount of any unpaid claim of the decedent's estate having priority over the claims of heirs under the laws of the State in which the decedent was domiciled at the time of death, which amount will be subject to the claim of such preferred creditor.

- e. Determine that the claimant is the person entitled to the proceeds of the Government check or a part thereof, under the laws of descent and distribution or the laws relating to the priority of the claims of creditors in the State in which the decedent had his domicile at the time of death. In the event the decedent was domiciled at the time of his death in a State for which a brief of laws of descent and distribution and a brief of the laws relating to the priority of claims of creditors are not on file in the State office, Form 1055 should be transmitted to the Director of the North Central Division with the request that the State office be notified whether the claimant is entitled to the proceeds of such check.
- f. If an examination of Form 1055 indicates that several persons are entitled to a share of the decedent's estate either as heirs or as creditors, payment may be certified only to such persons listed thereon who signed Form 1055 and only in the amount of such persons' shares unless Form 1055 is signed by a trustee for the heirs and a properly executed Form AAA-378, Trust Agreement, or comparable form is attached, in which event, the payment due the heirs may be certified in favor of the trustee in his representative capacity. If Form 1055 is signed by an agent of an heir and a properly executed power of attorney is attached, payment may be certified in favor of the heir.
- g. Determine that the age of the claimant is shown on Form 1055. If a waiver of claim is submitted by a person who otherwise would have shared in the payment, determine that such person is of legal age. (See brief of State laws relating to legal age.)

- h. If claim is made for a person who is not of legal age, determine that letters of guardianship have been submitted with Form 1055 or that a statement has been submitted in the form of an affidavit by a person acquainted with the minor to the effect that such minor is accustomed to the payment and receipt of monies and that he is competent to receive the proceeds of such check or that a statement has been submitted in the form of an affidavit by a person showing that such minor is in his care, custody, or control; his relationship to such minor; and that the proceeds of such check will be used for the maintenance and support of the minor.

3. Claims by Spouse of Incompetent Where No Guardian Is Appointed.

- a. Determine that the claim is submitted on Form 1055. Such form must be completely executed except for paragraphs 3 and 5 thereof.
- b. Determine that the amount of the Government check does not exceed \$100.00. If the amount of such check is in excess of \$100.00 settlement cannot be made on the basis of Form 1055 alone. In such cases letters of guardianship will be required and settlement will be made with the guardian.

B. Disposition of Check. Determine that the check issued to the deceased or incompetent payee under the original application for payment has been canceled. Evidence of the cancelation of a check may be in the form of an accomplished copy of Form 1044 or an accomplished copy of AAA-375.

C. Preparation of Vouchers. If the claim submitted on Form 1055 is found to be regular and the original check has been canceled, schedule the amount claimed not in excess of the amount due in the regular manner, except that each case shall be scheduled on a separate voucher. Where there is more than one person entitled to share in the estate of the decedent, separate payments shall be certified to each claimant entitled to share in the estate in the amount of each such person's respective share unless the claimants have joined in naming a trustee for the purpose of receiving and distributing the payment, in which case payment shall be certified to the trustee in his representative capacity. If the claimant in whose favor payment is being certified is an heir or a creditor of an estate, the payment should be certified to him in his individual capacity. For example, if payment is being certified

in favor of John Jones who is an heir of the John Doe Estate, his name should be listed on the voucher as John Jones and no reference need be made to the fact that he is an heir of the John Doe Estate. If the claimant in whose favor payment is being certified is a representative of an estate, the payment should be certified in favor of such representative in his representative capacity. For example, if payment is being certified in favor of John Jones who is administrator of the John Doe Estate, his name should be listed on the voucher as John Jones, administrator of the estate of John Doe.

If the claimant is claiming as a widow or heir and as custodian of minor children of the decedent, payment should be certified to "Mary Doe for herself and as custodian of James and Margaret Doe, minor children of John Doe, deceased". If there are more than two minor children, payment should be certified to "Mary Doe for herself and as custodian of the minor children of John Doe, deceased." If the claimant is a minor who has been emancipated, that is, there is presented an affidavit that the minor is capable of handling his own business affairs and has done so, payment should be certified to him in his individual capacity. If the claimant is the spouse of an incompetent payment should be certified to "Mary Jones, wife of and for the benefit of John Jones, incompetent."

D. Certification of Adjustment Payment. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum, together with the original of Form 1055 and related documents and the vouchers prepared in connection therewith, to the General Accounting Preaudit Office. File the copy of Form 1055 in the APS File. In the event the original check was canceled by the General Accounting Office, pursuant to a request on Form AAA-375, prepare a true copy of Form AAA-375 from the copy of such form which was returned by the Records Division of the General Accounting Office and attach the copy of such form which was returned by the General Accounting Office showing that the check has been canceled to Form 1055. The true copy of Form AAA-375 should be retained in the State office in lieu of the copy of such form which was returned by the Records Division of the General Accounting office.

E. Words and Phrases. See Supplement No. 6 of NCR-State 108 for brief explanations of various terms used in connection with death and incompetency cases.

F. Brief of State laws for Use in Settlement of Death and Incompetency Cases. See Supplement No. 6 to NCR-State 108 for brief of State laws for use in settlement of death and incompetency cases.

#### IX. PREPARATION, EXAMINATION, AND DISTRIBUTION OF FORMS.

A. Form ACP-28, Official Receipt.

1. Purpose of Form. Form ACP-28 is used to receipt for a re-

turned treasury check or other remittance and to notify the State accountant and the Records and Accounts Section of adjustments in county association expenses.

2. Preparation of Form.

- a. Prepare ACP-28 in quadruplicate (original and two copies on ACP-28 and one copy on ACP-28A).
  - b. Enter in the spaces provided therefor
    - (1) The name and complete address of the remitter (the person who returned the check or who submitted the refund).
    - (2) The applicant's name.
    - (3) The nature of the remittance (U.S. Treasury Check, certified check, money order, etc.)
    - (4) The payee's name (In case of a U.S. Treasury Check, the name of the payee shall be the name on the returned check and in the case of a refund such name shall be the name of the payee on the remittance.)
    - (5) The D. O. Voucher Number of the voucher under which the payment was made and date of such voucher.
    - (6) The receipt number, if the remittance is other than a U. S. Treasury Check. The first remittance other than a U. S. Treasury Check shall be numbered "38-1" and succeeding remittances shall be numbered "38-2", "38-3", etc. Do not assign receipt numbers to Forms ACP-28 prepared in connection with returned treasury checks.
    - (7) The State and county code and serial number of the application.
    - (8) The date, check or remittance number, and the amount of the remittance.
  - c. The certifying officer shall sign ACP-28A in the space provided for the signature of the officer in charge and such form shall then be forwarded to the remitter. The original and copies of ACP-28 shall be filed pending disposition of the remittance.
3. Completion of ACP-28 after Disposition of Remittance.
- a. If a returned check is authorized to be returned to the payee, enter under the heading "Action Taken" the notation "See attached form" and attach to the original and two copies of ACP-28 a copy of Form 1664-A or a copy of AD-42, whichever was used

in authorizing the return of such check. File all copies of ACP-28 in the APS.

- b. If a returned check has been canceled, enter under the heading "Action Taken" the notation "See attached form" and attach to the APS copy of ACP-28 a copy of Form 1044 or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter under the heading "Action Taken" the certificate of deposit number, the date of deposit, and the fund credited in the spaces provided therefor. Enter in the body of ACP-28 the amount of the county association expenses previously charged. Also, indicate what part, if any, of the original payment is reclaimable. Distribute the copies of such form as set forth in subparagraph 4 of this paragraph A.
  - c. If a refund equal to or in excess of the amount of an overpayment has been scheduled, enter under the heading "Action Taken" the notation "See attached form(s)" and attach to the APS copy of ACP-28 a copy of any form used in effecting disposition of the remittance. Enter under the heading "Action Taken" the funds credited in the spaces provided therefor. Enter in the body of ACP-28 the amount of the county association expenses previously charged, the correct amount of county association expenses and the difference between such amounts. Distribute the copies of form as set forth in subparagraph 4 of this paragraph A.
  - d. Where a set-off made to cover the amount of an overpayment has been scheduled, enter under the heading "Action Taken", the notation "See attached form(s)" and attach to the APS copy of ACP-28 a copy of Form 1096, returned from the Disbursing Office. Enter under the heading "Action Taken" the certificate of deposit number, the date of deposit, and the fund credited in the spaces provided therefor. Enter in the body of ACP-28 the amount of county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts. Distribute the copies of such form as set forth in subparagraph 4 of this paragraph A.
  - e. The certifying officer shall sign the original and one copy of ACP-28.
4. Distribution of ACP-28.
- a. Forward the original to the State accountant.

- b. Forward a signed copy to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.
- c. File the unsigned copy in the APS files together with the forms used in effecting disposition of the remittance.

B. Form 1664-A, Notice of Check Returned.

- 1. Purpose of Form. Form 1664-A is used to notify the State office of the receipt by the Disbursing Office of a returned check.
- 2. Completion of Form.
  - a. Check the applicable box to indicate the disposition to be made of the returned check.
  - b. If the check is to be remailed to the payee type the name and present address of the payee in the box provided therefor.
  - c. The original and second copy shall be initialed and the first copy signed by the certifying officer. The title of the certifying officer and the date of signature shall be typed on the original and all copies.
- 3. Distribution of Form.
  - a. Forward the original and first two copies to the Disbursing Office.
  - b. File the third copy with the APS copy of ACP-28.

C. AD-42 - Administrative Report.

- 1. Purpose of Form. AD-42 is used to request the General Accounting Office to return a check to the payee.
- 2. Preparation of Form.
  - a. Prepare AD-42 in quadruplicate (original and three copies).
  - b. After the word "of" insert the name and address of the claimant.
  - c. Insert the amount claimed in the space provided therefor. This amount shall be the amount which is claimed by the applicant or in the absence

of a definite claim by the applicant it shall be the amount of the check which is being retained by the General Accounting Office.

- d. Enter after the words "Approved for" the amount which is properly allowable to the claimant. Such amount will usually be the amount of the check which is being held in the General Accounting Office. If there is any difference between the amount claimed and the amount approved, such difference shall be entered after the words "Differences explained below" and an explanation of such difference shall be set forth in the body of the form.
- e. Delete the word "Chargeable" and insert in lieu thereof the word "Charged." Enter after the word "Charged" the symbol and title of the appropriation to which the amount approved has been charged.
- f. The body of the form should read substantially as follows:

"According to the records of the \_\_\_\_\_ State Office, North Central Division, Agricultural Adjustment Administration, check number \_\_\_\_\_ in the amount of \_\_\_\_\_, dated \_\_\_\_\_ issued by G. F. Allen, Chief Disbursing Officer, in connection with 1938 application No. \_\_\_\_\_ through the Regional Disbursing Office at \_\_\_\_\_ under symbol number \_\_\_\_\_, was returned to the Regional Disbursing Office and forwarded by that office to the General Accounting Office under date of \_\_\_\_\_. There is attached hereto a statement of claim signed by the payee requesting the return of this check and indicating the payee's present address. The payee is still entitled to the proceeds of this check."

- g. The certifying officer shall initial the original and first copy of AD-42 below the words "Director of Finance" and the full name and address of the certifying officer shall be typed on the first copy of AD-42.

### 3. Distribution of Form.

- a. Forward the original and two copies together with the statement of claim to the Director of the North Central Division.
- b. File the third copy with the APS copy of ACP-28.

- c. Upon receipt of a copy of the letter used in transmitting the check from the General Accounting Office to the payee, file such letter with the APS copy of ACP-28.

D. Form 1044, Schedule of Canceled Checks.

1. Purpose of Form. Form 1044 is used to schedule United States Treasury Checks held by the Disbursing Office, for deposit to the appropriation against which such checks were drawn.
2. Preparation of Form.
  - a. Prepare Form 1044 in septuple (original and six copies).
  - b. Delete the word "COLLECTIONS" in the title and insert above such word the words "CANCELED CHECKS".
  - c. Enter the State and county code above the words "Schedule of Canceled Checks". Do not schedule checks from more than one county on one set of Forms 1044. Do not schedule checks issued in connection with different appropriations on the same schedule. Do not schedule checks dated prior to July 1, 1938, on the same schedule with checks issued on or after July 1, 1938.
  - d. Enter in the first line in the upper right-hand corner the schedule number. Assign No. "38-1" to the first set of forms and assign consecutive numbers to succeeding sets of forms. Do not include more than one sheet for any schedule.
  - e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
  - f. Enter in the space above the words "Bureau or Office", the letters "A.A.A." and the name of the State office.
  - g. Enter immediately following the words "Received by" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
  - h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle such form.
  - i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.

- j. Delete the word "received" in the first column and insert in lieu thereof the words "check issued." Enter in such column the date of the check.
  - k. Delete the word "Receipt" in the heading of the second column and insert in lieu thereof the word "Check." Enter in this column the number of the check which is to be canceled.
  - l. Delete the word "Remitter" from the heading of the third column and insert in lieu thereof the word "Payee". Enter in this column the name of the payee and enter under the name of the payee the D. O. voucher number. This number may be obtained from Form 1664-A.
  - m. Enter in the fourth column the words "Payee not entitled" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "Payee deceased" or the words "Payee incompetent", as the case may be.
  - n. Enter in the fifth column the amount of the check.
  - o. Enter in the last column the symbol and title of the appropriation to be credited.
  - p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
  - q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title." The name and title of the certifying officer shall be typed on all copies.
  - r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
  - s. Stamp on one copy the words "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."
3. Distribution of Form.
- a. Forward the original and four copies (including the copy for the Records and Accounts Section) to the

Disbursing Office.

- b. Retain two copies in a pending file until the receipted copy is returned from the Disbursing Office.
- c. Upon receipt of the original and four copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, and forward the original and one copy to the Treasury Department in Washington, D. C., whence the original will be forwarded to the General Accounting Office in Washington, D. C.
- d. When the receipted copy is returned by the Disbursing Office enter on the copies in the pending file the data shown in the lower left-hand corner of the receipted copy.
- e. Forward receipted copy together with the original of ACP-28 to the State accountant.
- f. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- g. File the remaining copy with the APS copy of ACP-28.

E. Form AAA-375, Request for Cancellation of Check.

1. Purpose of Form. Form AAA-375 is used to request the cancellation of a United States Treasury Check held by the General Accounting Office.
2. Preparation of Form.
  - a. Prepare AAA-375 in triplicate (original and two copies).
  - b. Enter in the/<sup>upper</sup>right-hand corner in the spaces provided therefor the State and county code and serial number of the application under which the check was issued.
  - c. Enter in the upper right-hand corner in the space provided therefor, the schedule number. The schedule number shall be assigned in the same series as that used in connection with Form 1044, Schedule of Canceled Checks.
  - d. Enter in the upper right-hand corner in the space provided therefor the date the form is prepared.

- e. Enter in the first paragraph in the spaces provided therefor the check number, the date of the check, the amount of the check, the location of the Disbursing Office, the D. O. symbol number, the D. O. voucher number, the name of the payee, and the date the check was forwarded to the General Accounting Office.
- f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "is deceased" or the words "has been declared incompetent", as the case may be.
- g. Enter in the blank space in the third paragraph the symbol and title of the appropriation to which the proceeds of the check are to be credited.
- h. The original of the form shall be signed and the copies thereof initialed by the certifying officer in the space provided therefor. The title of the certifying officer shall be typed immediately beneath the space provided for his signature.
- i. Enter in the blank space beneath the line provided for the signature of the certifying officer the name of the State office.
- j. Enter in the blank space beneath the line provided for the name of the State office the words "North Central."
- k. Enter in the space provided therefor at the bottom of the form the name and address of the chairman of the State committee.

3. Distribution of Form.

- a. Forward the original and one copy to the Chief of the Records Division, General Accounting Office, Washington, D. C.
- b. Retain the other copy of such form in the pending file until a copy of such form is returned from the General Accounting Office indicating the action taken.
- c. Upon receipt of a copy of such form from the General Accounting Office indicating the action taken, enter on the copy in the pending file a notation as to the action taken by the General Accounting Office.

- d. Forward the returned copy, together with the original of ACP-28, to the State accountant.
  - e. File the remaining copy with the APS copy of ACP-28.
- F. Form 1044, Schedule of Collections.
1. Purpose of Form. Form 1044 is used to schedule remittances for deposit to the proper appropriation or account.
  2. Preparation of Form.
    - a. Prepare Form 1044 in octuple (original and seven copies.)
    - b. Do not schedule more than one type of remittance on a set of Forms 1044; that is, do not list money orders and certified checks on the same set of forms. Do not schedule remittances to be credited to the Special Deposits Account and remittances to be credited to appropriations on the same set of Forms 1044. Do not schedule remittances to be credited to different appropriations on the same set of Forms 1044. Do not schedule remittances for more than one county on a set of Forms 1044.
    - c. Enter the State and county code above the words "Schedule of Collections."
    - d. Enter on the first line in the upper right-hand corner the schedule number. If the remittance is to be deposited in the regular appropriation, assign No. "38-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. If the remittance is to be deposited in the Special Deposits Account, assign No. "38-2001" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Care shall be exercised to see that separate series of schedule numbers are used when Form 1044 is used as a schedule of canceled checks and when such form is used as a schedule of collections.
    - e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
    - f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
    - g. Enter immediately following the words "Received by" the name "G. F. Allen"; enter above the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and

State where the Regional Disbursing Office is located.

- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle the form.
- i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.
- j. Enter in the first column under the caption "Date Received", the date of receipt of the remittance.
- k. Enter in the second column under the caption "Receipt No." the receipt number shown on the third line at the right-hand side of ACP-28.
- l. Enter in the third column under the caption "Name of Remitter" the name of the applicant who is to receive credit for the remittance. Enter under the name of the applicant the type of remittance, "Money Order", "Certified Check", etc.; and if the remittance has been made by check enter the name of the bank upon which such check was drawn.
- m. Enter in the fourth column the words "Payee not entitled". Enter in this column the number of the check by which the overpayment was made and the D. O. voucher number of the schedule form on which such check was listed.
- n. Enter in the fifth column the amount of the remittance.
- o. Enter in the last column the symbol and title of the appropriation or account which is to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.
- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.

- s. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Records and Accounts Section) to the Disbursing Office together with the remittance (money order, certified check, etc.)
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy together with a copy of the letter of explanation from the county office with respect to the refunds to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number indicated thereon.
- e. Upon receipt of the original and three copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, and forward the original to the Treasury Department, Washington, D. C.
- f. When the receipted copy is returned by the Disbursing Office, enter on the copies in the pending file the certificate of deposit number and the date shown in the lower left-hand corner of the receipted copy.
- g. Forward the receipted copy together with the original of ACP-28 to the State accountant.
- h. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- i. File one copy with the APS copy of ACP-28.

G. Form 1044, Schedule of Collections Prepared by Disbursing Office.

- 1. Preparation of Form. Where the county committee or an applicant transmits a remittance to the Disbursing Office instead of the State office, the Disbursing Office will prepare Form 1044 (Schedule of Collections)

and credit the amount of the remittance to the Special Deposits Account. A copy of such form will be transmitted to the APS with a notation thereon to the effect that such form was prepared in the Disbursing Office. Upon receipt of Form 1044 so prepared, prepare two additional copies of such form and enter on each copy thereof above the schedule number, if any, assigned by the Disbursing Office, a schedule number in the same series as that assigned to Schedules of Collections listing remittances to be deposited to the credit of the Special Deposits Account. Such schedule shall thereafter be referred to by the schedule number assigned by the Disbursing Office and the schedule number assigned by the APS.

2. Distribution of Form.

- a. Forward one copy to the office of Budget and Finance, Department of Agriculture, Washington, D. C.
- b. Forward one copy together with the original of ACP-28 to the State accountant.
- c. File the remaining copy with the APS copy of ACP-28.

H. ACP-24, Debit Voucher for Uncollectible Check Returned.

1. Purpose of Form. Form ACP-24 is used to authorize the debit of the amount of an uncollectible remittance which has been scheduled on Form 1044, Schedule of Collections.

2. Preparation of Form.

- a. Prepare ACP-24 in quadruplicate (original and three copies).
- b. Enter in the upper right-hand corner after the word "No." the schedule number. Assign number "38-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms.
- c. Enter in the upper right-hand corner after the word "Date" the date the form is prepared.
- d. After the word "To:" insert on each copy of the form the name of the person or unit to whom such copy is to be forwarded. Copies of such form shall be forwarded as follows:
  - (1) Original to the State accountant.
  - (2) Two copies to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(3) File one copy in the APS.

- e. After the word "From" enter the name of the State office and between the words "Office" and "Division" enter the words "North Central".
- f. Describe the uncollectible check in the spaces provided therefor. Space is provided on the form for the description of two uncollectible checks. All uncollectible checks which were originally scheduled on any one Form 1044 must be listed on the same ACP-24. If more than two uncollectible checks were scheduled on the same set of Forms 1044, the description of such checks shall be shown on the reverse side of ACP-24.
- g. Enter after the words "Schedule No." the schedule number of Form 1044 upon which such checks were originally scheduled and enter after the word "Dated" the date of the original Form 1044.
- h. Enter after the word "Symbol" the symbol number and title of the appropriation or account originally credited with the amount of the uncollectible checks listed on ACP-24. Enter after the word "Amount" the total amount of such checks.
- i. Enter after the word "From" the total amount scheduled on the original Form 1044, Schedule of Collections, and enter after the word "To" the difference between the amount originally scheduled on Form 1044 and the amount of the uncollectible checks, listed on ACP-24.
- j. Immediately above the space provided for the signature of the officer in charge, type a statement to the effect that an attempt is being made to obtain a proper remittance or that no such attempt is being made for the reason that the amount of the uncollectible check does not represent an amount due the Government.
- k. After ACP-24 has been completed it shall be signed by the certifying officer and distributed as provided in subparagraph d of this paragraph 2.

I. Form 1046, Schedule of Transfers - Special Deposits.

- 1. Purpose of Form. Form 1046 is used to transfer funds from the Special Deposits Account to the proper appropriation.

2. Preparation of Form.

- a. Prepare Form 1046 in octuple (original and seven copies).
- b. Enter the schedule number in the space provided therefor in the upper right-hand corner of the form. Assign No. "38-1" to the first set of forms prepared and assign numbers consecutively to succeeding sets of forms.
- c. Enter over the words "Department or Establishment" the word "Agriculture".
- d. Enter over the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- e. Enter following the words "Made by" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter over the word "Station" the city and State where the Disbursing Office is located.
- f. Enter following the word "Period" the month in which it is anticipated that the Disbursing Office will effect the transfer of the funds.
- g. Enter after the words "D. O. Symbol No." the symbol number furnished by the Disbursing Office for this purpose.
- h. Enter in columns (1), (2), (3), and (4) the data shown in the corresponding columns of the Form 1044, Schedule of Collections, upon which such refund was previously scheduled.
- i. Enter in the column headed "Amount to Be Transferred to the Regular Account" the following:
  - (1) If the amount scheduled on Form 1044 is in excess of that due from the debtor by less than 25 cents, enter the amount scheduled on Form 1044.
  - (2) If the amount scheduled on Form 1044 is in excess of that due from the debtor by 25 cents or more, enter the amount due from the debtor.
  - (3) If the amount scheduled on Form 1044 is less than that due from the debtor by less than 50 cents, enter the amount shown on Form 1044, and enter the name of the debtor and the amount by which

the amount of the remittance is less than the amount due on the Register of Indebtedness, but do not make any affirmative effort to collect the balance due.

- (4) If the amount scheduled on Form 1044 is less than that due from the debtor by 50 cents or more, enter the amount shown on Form 1044 and request the debtor to make an additional refund to cover the balance due, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness.

- j. Enter in the column headed "Fund to Be Credited, etc." the symbol and title of the appropriation to be credited.
- k. The certifying officer shall sign and enter his title in the spaces provided in the lower right-hand corner of the original form and his name and title shall be typed on all other copies.
- l. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Records and Accounts Section) to the Disbursing Office.
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy to the Accounts and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of the deposit number and date of deposit indicated thereon. Enter this data on the two copies in the pending file.
- e. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- f. Forward the receipted copy to the State accountant.
- g. Retain one copy in the APS files.

J. Forms 1047 and 1048, Public Voucher for Refunds.

1. Purpose of Forms. Forms 1047 and 1048 are used to authorize the Disbursing Office to reimburse an applicant when the applicant has made a refund in excess of that due by 25 cents or more.
2. Preparation of Forms.
  - a. Prepare Form 1047 in triplicate (original on Form 1047 and two copies on Form 1048).
  - b. Assign serial numbers to Forms 1047 in consecutive order beginning with No. 301. Enter in the space provided therefor, the assigned serial number preceded by the State and county code; for example, 33-022-301.
  - c. Enter in the space provided therefor in the upper right-hand corner the D.O. Voucher Number under which payment was made.
  - d. Enter after the words "United States" the words "Department of Agriculture, Agricultural Adjustment Administration, \_\_\_\_\_ State office".
  - e. Enter after the word "Location" the name of the city and State in which the State office is located.
  - f. Enter after the words "Appropriation or Fund" the words "Special Deposit" and enter the symbol number of the Special Deposits Account.
  - g. Enter after the word "To" the name of the payee.
  - h. Enter after the word "Address" the words "In Care of" and enter the name and address of the treasurer.
  - i. Enter after the word "on" the words "Schedule of Collection No." and the number of the Form 1044 upon which the refund was scheduled and enter the date scheduled.
  - j. Enter after the word "for" the information appearing in the fourth column of Form 1044 upon which the refund was scheduled.
  - k. Enter after the words "Amount of Deposit" the amount of the refund scheduled on Form 1044, Schedule of collections.
  - l. Enter after the words "Applied as explained in remarks below", the amount which has been transferred to the appropriation.
  - m. Enter after the words "Balance authorized to be refunded", the amount to be returned to the payee.

- n. Under "Remarks" explain fully the reason for returning all or part of the refund to the payee and the disposition made of the balance of such refund, if any.
- o. Enter in the lower left-hand corner the date the form is prepared.
- p. The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on both copies of Form 1048.
- q. Do not make any entries below the double line.

3. Distribution of Forms.

- a. Forward Form 1047 and one copy of Form 1048 to the Disbursing Office (not through the General Accounting Preaudit Office).
- b. File the remaining copy of Form 1048 with the APS copy of ACP-28.

K. Form 1064, Schedule of Disbursements.

- 1. Purpose of Form. Form 1064 is used to schedule Forms 1047 and 1048 in the same manner that ACP-22 is used to schedule Forms ACP-76.
- 2. Preparation of Form. Prepare Form 1064 in quintuple (original and four copies) in the same manner that ACP-22 is prepared, except that there shall be entered in the column headed "Symbol of Appropriation or Fund" the words "Special Deposits" and the symbol number of the Special Deposits Account and a separate series of bureau schedule numbers shall be used. Assign No. 38-1 to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C."
- 3. Distribution of Form.
  - a. Forward the original and three copies (including the copy for Records and Accounts Section) to the Disbursing Office.
  - b. Forward one copy to the State Accountant.
  - c. The Disbursing Office will return one copy which shall be forwarded to the State Accountant.

L. Form 1097, Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts.

1. Purpose of Form. Form 1097 is used to make an adjustment in an appropriation which has been credited by use of Form 1096 with the amount of an erroneous set-off. This form is also used to make other adjustments in appropriations which have been erroneously charged or credited.

2. Preparation of Form.

- a. Prepare Form 1097 in septuple (original and six copies).
- b. Make no entry in the upper right-hand corner in the space provided for the reference number.
- c. Enter in the space above the words "Department or Establishment" the word "Agriculture."
- d. Enter in the space above the words "Bureau or Office" the letters "AAA" followed by the name of the State office.
- e. Enter in the space above the word "Date" the date the form is prepared.
- f. Enter in the space above the words "Disbursing Officer" the name "G. F. Allen" and enter in the spaces provided therefor in the next line the location of the Regional Disbursing Office and the disbursing symbol number.
- g. Enter in the column headed "Reference (Vou., Schedule, or C/D Number)" the certificate of deposit number and the schedule number if the adjustment involves collections, or the D. O. voucher number and the schedule number if the adjustment involves disbursements.
- h. Enter in the column headed "Period of Account" the month and year of the account during which the error occurred.
- i. In the case of an erroneous set-off, enter in the column headed "Appropriation, Limitation, and Project Symbol", under the subheadings "To be charged" and "To be credited", the symbol number of the appropriation which was erroneously credited with the amount of the set-off, and the symbol number of the appropriation charged with the amount of the set-off, respectively. In the case of an erroneous charge against an appropriation, enter under the subheadings "To Be Charged" and

"To be credited" the symbol number of the correct appropriation and the symbol number of the appropriation which was erroneously charged, respectively.

- j. Enter in the column headed "Amount" the amount of the adjustment to be made between the appropriations.
  - k. Enter in the body of the form under the heading "Full Explanation of Error and Reason for Adjustment" a complete explanation of the error which was made in charging or crediting an appropriation. The explanation must be to the effect that the charge or credit was made through error and not that such charge or credit was made improperly. If an adjustment payment will be authorized upon receipt of an accomplished copy of such form from the General Accounting Office this fact should be stated.
  - l. The certifying officer shall sign Form 1097 in the space provided for the signature of the approving officer and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1097.
  - m. Do not make any entries in the space provided for the use of the General Accounting Office.
  - n. Stamp or type on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C." and stamp or type on another copy "Forward to \_\_\_\_\_, Agricultural Conservation Committee, Address \_\_\_\_\_."
3. Distribution of Form.
- a. Forward the original and five copies (including the copies marked "Forward to Records and Accounts Section, AAA, Washington, D. C." and "Forward to \_\_\_\_\_, Agricultural Conservation Committee, Address \_\_\_\_\_") to the North Central Division, and retain one copy in the APS file.
  - b. The North Central Division will retain one copy and forward the original and four copies to the office of Budget and Finance.
  - c. The office of Budget and Finance will retain one copy and forward the original and three copies to the General Accounting Office.
  - d. When action has been taken the General Accounting Office will retain the original and return three executed copies to the office of Budget and Finance.

- e. The office of Budget and Finance will retain one executed copy, forward one executed copy to the Records and Accounts Section, and return the other executed copy to the State office.
- f. When the executed copy is returned to the State office by the Office of Budget and Finance, enter on the copy in the APS file the action taken thereon by the General Accounting Office.
- g. Forward the executed copy received from the office of Budget and Finance, together with the original of ACP-28, to the State accountant.

M. Form NCR-128, Memorandum for General Accounting Preaudit Office in connection with Adjustment Cases.

- 1. Purpose of Form. Form NCR-128 is used to set forth pertinent facts in connection with any adjustment payment which is authorized.
- 2. Preparation of Form.
  - a. Prepare NCR-128 in duplicate (original and one copy).
  - b. Enter in the spaces provided therefor in the upper right-hand corner the State and county code and serial number of the adjustment application, the name of the applicant and the date of preparation of NCR-128.
  - c. Enter in the blank spaces in the heading the name of the chief of party of the General Accounting Preaudit Office, and the name of the city and State in which such office is located.
  - d. Delete the year "1937" in the first paragraph and insert in lieu thereof "1938" and enter in the space provided therefor the amount of the adjustment payment which is authorized.
  - e. Enter in the spaces provided therefor in item 1 the amount of the gross payment computed under the original application and the amount of the gross payment computed under the adjustment application.
  - f. Enter in the spaces provided therefor in item 3 the amount of the net payment computed under the original application and the amount of the net payment computed under the adjustment application.
  - g. Enter in item 4 the number of the check issued under the original application.

- h. Enter in item 4(a) the date of issuance of the check under the original application.
  - i. Enter in item 4(b) the D. O. symbol number under which the check was issued.
  - j. Enter in item 4(c) the D. O. voucher number of the voucher in which the original application was included.
  - k. Enter in item 4(d) the administrative number of the voucher in which the original application was included.
  - l. Strike the word "has" or the words "has not" in item 5 depending on whether the check issued under the original application has been canceled and strike the words "General Accounting Office" and "Disbursing Office" when inapplicable or one of such terms when only one of them is inapplicable.
  - m. If the check issued under the original application has been canceled, enter in item 6 the date of cancelation.
  - n. Enter under the caption "Explanation of Adjustment" a detailed statement of the facts upon which the claim for the adjustment payment is based, including in such statement the serial number or numbers of the original application or applications.
  - o. The form shall be signed in the space provided therefor by the certifying officer.
3. Distribution of Form.
- a. Forward the original to the General Accounting Preaudit Office together with the statement of claim, the corrected application and Forms ACP-75, ACP-76, and ACP-22.
  - b. File the copy with the APS copy of ACP-28.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

RECEIVED

★ SEP 30 1938 ★

U. S. Department of Agriculture

INSTRUCTIONS RELATIVE TO HANDLING 1938  
SUMMARIES OF PERFORMANCE, FARM COMPUTA-  
TION SHEETS, AND APPLICATIONS FOR PAYMENT  
IN STATE APPLICATION FOR PAYMENT SECTIONS  
IN THE NORTH CENTRAL REGION

NCR-State 208 is hereby amended to read as follows:

1. General, definition 5 on page 2 is amended to read as follows:
  5. PARTY IN INTEREST means a person who is entitled to a share of the crops or proceeds therefrom at the time of harvest, a person who contributed to the carrying out of soil-building practices, or a person who contributed to the acreage of restoration land on the farm.
2. General, on page 2, is amended by adding the following new definition 8 immediately following definition 7.
  8. SPECIAL CROPS means cotton, rice, tobacco, wheat, if a wheat acreage allotment was established for the farm, corn, in the commercial corn-producing area, and potatoes, in the commercial potato-producing area if a potato acreage allotment was established for the farm or if there were more than three acres of potatoes for market on the farm. (Potatoes for market will be indicated by a circled entry in Section II, item 5(g) of NCR-220.
3. Part I, Section II, paragraph 1, the last two sentences thereof are amended to read as follows:

If Forms NCR-222 and NCR-222A are acceptable, initial each sheet in the set and file such Forms NCR-222 and the copies of NCR-222A in sheet number order. Send the original of Forms NCR-222A to the Computation Unit.



4. Part I, Section II, paragraph 2, item c, the last sentence thereof is amended to read as follows:

Prepare and attach RF-204 to such NCR-226 or NCR-227A indicating on such RF-204 that the NCR-226 or NCR-227A should be returned to the county office in order that the application for payment may be properly signed.

5. Part I, Section II, paragraph 18 is amended to read as follows:

18. If any of the cases included in a lot of Forms NCR-226 and NCR-227A are suspended by the General Accounting Preaudit Office, such cases will be returned to the Application for Payment Section in the State office, accompanied by the original and two copies of a preaudit difference statement. Enter the serial numbers of such suspensions in Section IV of NCR-230 and when all suspensions from a lot have been received, enter the total number of such suspensions in the last line of Section IV of NCR-230 and also in column (t) of RF-201. Prepare RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Check the box marked "Applications for Payment" in the line beneath the title of the form. Enter the words "Clearance Unit" after the words "Release to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots from which suspensions have been made by the General Accounting Office. Make no entries in column (b). Enter in column (c) the number of General Accounting Preaudit Office suspensions in each lot and enter in columns (d), (e), (f), and (g) the serial numbers of such suspended cases. Release the suspended cases, together with the copy of RF-203 and the original and first copy of the preaudit difference statement, to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original of RF-203. Release the second copy of each preaudit difference statement to the State accountant.

6. Part II, Section I, paragraph 1, item a is amended to read as follows:

- a. If an NCR-220A is not attached, determine that the sum of the entries in each of the columns (e) to (i), inclusive, is 100 percent.



7. Part II, Section I, paragraph 2, item a is amended to read as follows:

a. If an acreage allotment was established for any crop listed in column (a), lines 1 to 4, inclusive, determine that the entry in column (g) on such line is equal to the sum of the entries (including entries which have been circled or double-circled) on such lines in columns (b) to (f), inclusive. Determine that the entry in column (g) on line 6 is equal to the sum of the entries (including the entries which have been circled) on such line in columns (b) to (f), inclusive.

8. Part II, Section I, paragraph 4, item a is amended by adding at the end thereof the following new sentence:

If two entries have been made in column (b) on any line, the smaller of such entries shall be used in making this determination.

9. Part II, Section II, paragraph 1 is amended to read as follows:

1. Make the following determinations with respect to Form NCR-320A.

- a. Determine that the entry in column (3) on the "total" line for each special crop, general crops, soil-building practices and for restoration land is equal to the sum of the individual entries in such column.
- b. Determine that except for the rounding of fractions the entry in each acreage share or unit share column on the "total" line for each special crop, general crops, soil-building practices and for restoration land is equal to the sum of the individual entries in such columns.
- c. Determine that the entries in the percentage columns on the "total" line for each special crop, general crops, soil-building practices and for restoration land is equal to the result obtained by dividing the total of each acreage share or unit share column by the total on the same line in column (3).
- d. Determine that the sum of the entries in the percentage columns on the "total" line for each special crop, general crops, soil-building practices



and for restoration land is equal to 100 percent. If, because of the rounding of fractions the sum of the entries in the percentage columns, on the "total" line for any special crop, for general crops, soil-building practices or for restoration land does not equal 100 percent, adjust the highest of such entries so that the total does equal 100 percent.

10. Part II, Section III, paragraph 1 is amended to read as follows:

1. Determine that the State and county code, the farm number, and the aerial photo number, if any, have been entered. If such data are missing, obtain and enter such data in the appropriate spaces.
  - a. Determine that the "Application Serial No." or an "X" has been entered in column (a) opposite the name of each person whose name has been entered in column (b).
  - b. Determine that the "Relationship to this Farm" has been entered in column (c) opposite the name of each person whose name has been entered in column (b).
  - c. Determine that the "Address" has been entered in column (d) for each person whose name has been entered in column (b).
  - d. If no NCR-220A has been attached, make the following determinations with respect to columns (e), (f), (g), (h), and (i):
    - (1) If there is an entry in Section III, item 11(o), determine that there are percentage entries in column (e).
    - (2) Determine that there are percentage entries in column (f).
    - (3) If there is an entry in Section IV, column (b), for Burley or dark air-cured tobacco, determine that there are percentage entries for such types of tobacco in one of the columns (g), (h), or (i).
    - (4) If there is an entry for any special crop in column (g) of Section II, determine that there are percentage entries for such crop in one of the columns (g), (h), or (i).



11. Part II, Section III, paragraph 2 is amended to read as follows:

2. If an acreage has been entered for any special crop in one of the columns (b) to (f), inclusive, determine that an acreage equal to such circled entry has been entered in one of the columns (b) to (f), inclusive, and that such acreage has not been circled.

12. Part II, Section III, paragraph 4, item b is amended by adding at the end thereof the following new sentence:

If two entries have been made in line 5, column (b), determine that neither of such entries is less than "3".

13. Part II, Section III, paragraph 7 is amended by adding at the end thereof the following new sentence:

Determine that the same initials do not appear more than once in column (a).

14. Part II, Section IV, paragraph 2, item b is amended to read as follows:

- b. Determine that for each field letter entered in column (1), there is an entry on the same line in column (3).

15. Part II, Section IV, paragraph 2, item h is amended by adding at the end thereof the following new sentences:

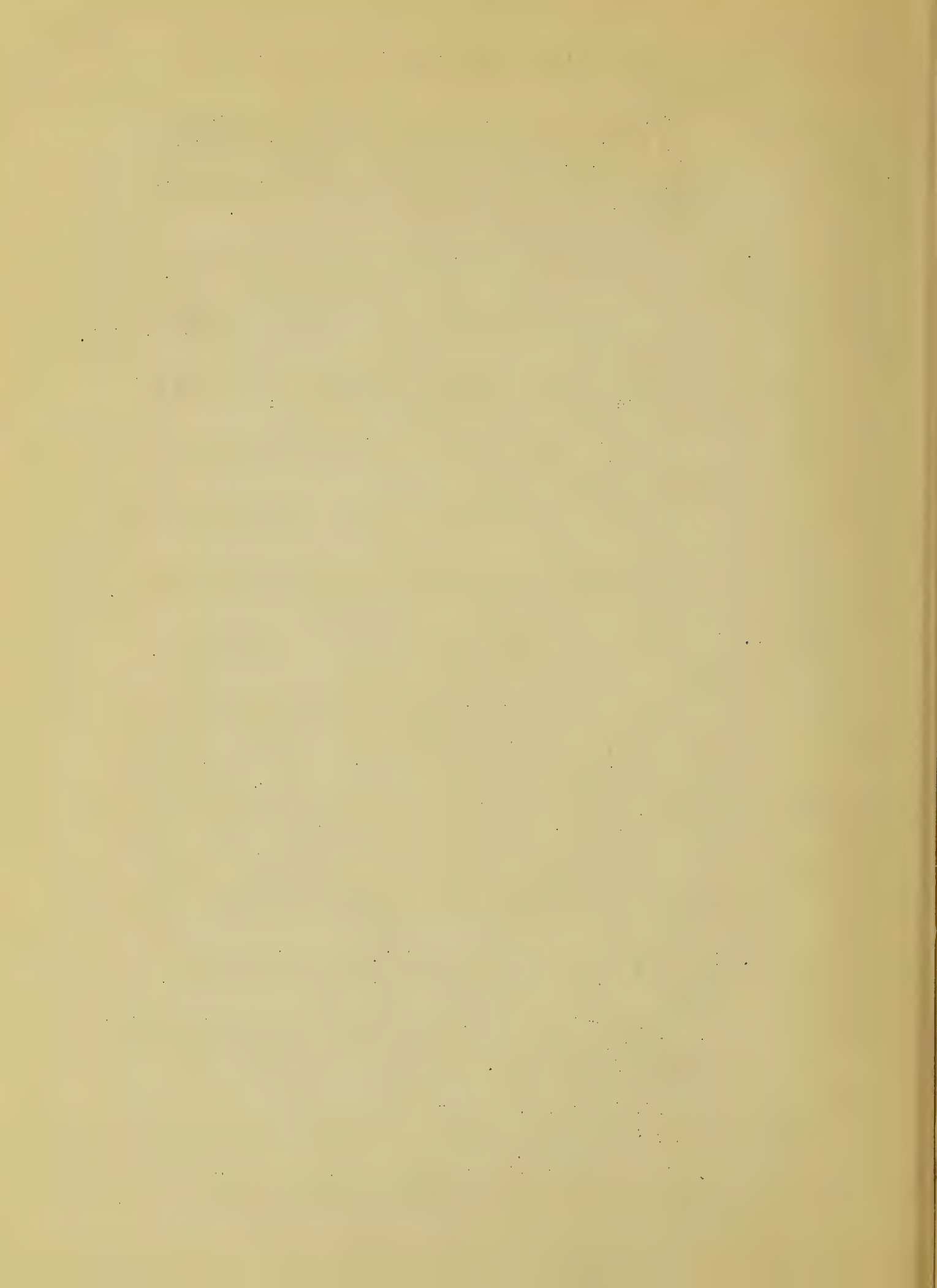
If the farm is in the commercial potato-producing area and a potato acreage allotment was established for the farm, determine that the total of column (3) for potatoes as a special crop is equal to the acreage for such crop as reported in Section II, line 5, column (h) of the corresponding NCR-220. If the farm is in the commercial potato-producing area and no potato acreage allotment was established for the farm and the acreage of potatoes for market, as reported in Section II, line 5, column (g), is in excess of three and is circled, determine that the total of column (3) for potatoes as a special crop is equal to such circled entry.

16. Part II, Section IV, paragraph 2, item i is amended by adding at the end thereof the following new sentence:

Determine that the total of column (3) for restoration land is equal to the restoration land goal entered in Section VI, item 1(b).

17. Part II, Section V, paragraph 1 is amended to read as follows:

1. Two clerks working together shall check entries on



Forms NCR-220 against NCR-209 or the county check yields.

a. Section IV:

- (1) Check lines 1, 2, 3, 4, 5, 7, and 8, column (b) against the applicable columns on NCR-209.
- (2) If there are two entries on any of the lines 1, 2, 3, 4, 5, and 7, column (b), check each of such entries against the applicable columns on NCR-209.
- (3) If there are entries in lines 1, 2, 3, 4, and 5, column (b), check entries on the same lines in column (c) against the applicable columns on NCR-209.
- (4) Check line 6, column (c) against the applicable column on NCR-209.
- (5) If there are no entries in lines 1, 2, 3, and 4, column (b), and there are entries for any of such lines in column (c), check the entries in column (c) against the county check yields for such county.
- (6) If there is no entry in line 5, column (b) and there is an entry in line 5, column (c), refer the case to the State statistician to determine whether such entry is reasonable for the county.

b. Section VI:

- (1) Check line 1, column (b) against the applicable column on NCR-209.
18. Part II, Section VII is amended by deleting therefrom paragraphs 2 and 4 and renumbering paragraphs 3, 5, 6, 7, 8, 9, 10, 11, 12, and 13 as paragraphs 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11, respectively.
19. Part II, Section VII, new paragraph 8 is amended to read as follows:
8. If the signature in Section V of an NCR-226 or in Section VI of an NCR-227A is that of a person acting in a representative or fiduciary capacity other than that of an agent, determine that such person has disclosed (in his signature) the principal or entity for whom he is acting and has indicated the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent



of the estate of \_\_\_\_\_, deceased" or "Agent of the heirs of \_\_\_\_\_, deceased". Examples of acceptable signatures of persons acting in representative or fiduciary capacities will be found in Section B of ACP-16.

20. Part II, Section VII is amended by adding the following new paragraphs 12 and 13 after new paragraph 11 thereof.

12. If no entries appear in Section II, lines 1, 3, and 5 and in Section III, line 12 of NCR-226, or in Section I, lines 1, 3, and 5 and Section II, line 12 of NCR-227, make the following determinations:
- a. If the Form NCR-226 or NCR-227 has the word "Idle" written across the face of it, determine that no payment other than a payment with respect to the restoration land goal has been entered thereon.
  - b. If the Form NCR-226 or NCR-227 does not have the word "Idle" written across the face of it, determine that there is attached to such form a statement signed by the member of the county committee who signed such form setting forth facts which indicate that such farm was not idle in 1938. A farm will not be deemed to be idle in 1938 if (1) a crop specified in Section XII of NCR-201 is seeded on the farm in the crop year 1938 for harvest in 1938 even though the acreage of such crop is classified as nondepleting; or (2) the county committee determines that failure to seed crops specified in Section XII of NCR-201 on such farm was due to flood or drought; or (3) a volunteer soil-depleting crop was harvested on the farm in 1938; or (4) a soil-building practice (other than soil-building practice A-9) specified in Section XIII of NCR-201 was carried out on the farm in 1938 in accordance with approved specifications; or (5) tame grasses or legumes or mixtures thereof were pastured or cut for hay or seed in 1938 on approximately 50 percent or more of the cropland on the farm under the direction of or by the owner or operator.
13. If there is any Form NCR-226 or NCR-227 in the lot which indicates that two acreage allotments were established for the same crop, determine that the following certification has been affixed above Section II of NCR-226 or Section I of NCR-227:

"Excess planting was due solely to an erroneous allotment originally assigned as encircled hereon."



21. Part III, Section I, the first paragraph thereof entitled "Forms to Be Prepared" is amended to read as follows:

Prepare an NCR-225 for each NCR-220. Prepare an NCR-225A in addition to NCR-225 for each NCR-220 where the names of more than two persons are entered in Section I thereof. Upon completion of the entries on NCR-225, and NCR-225A, if any, prepare an NCR-226 for each person whose name is listed in Section I, column (b) of NCR-220, if the serial number in column (a) to the left of such person's name is smaller than 7000. Prepare an NCR-227 for each person whose name is listed in Section I, column (b) of NCR-220, if the serial number in column (a) to the left of such person's name is greater than 7000. After the preparation of the first Form NCR-226 or NCR-227 from NCR-225, prepare each succeeding Form NCR-226 or NCR-227 in the set, insofar as possible, from the Form NCR-226 or NCR-227 last prepared. Do not prepare an NCR-226 or an NCR-227 for any person whose name is listed in Section I, column (b) of NCR-220, if the letter "X" has been entered in column (a) to the left of such person's name. Attach all Forms NCR-225, NCR-225A, NCR-226, and NCR-227 which are prepared for a farm to the NCR-220 and NCR-220A, if any, covering such farm.

22. Part III, Section I, paragraph 1, item b, subitem (3) is amended to read as follows:

(3) If the farm is in the commercial potato-producing area and there are entries for potatoes on line 5, column (g) of Section II and line 5, column (b) of Section IV of NCR-220, or if there is no entry for potatoes on line 5, column (b) of Section IV and there is a circled entry in excess of 3.0 on line 5, column (g) of Section II of NCR-220, enter in column (e) under the word "Potatoes" the figure "\$.054" if the farm is in the early commercial potato-producing area, and the figure "\$.036" if the farm is in the late commercial potato-producing area.

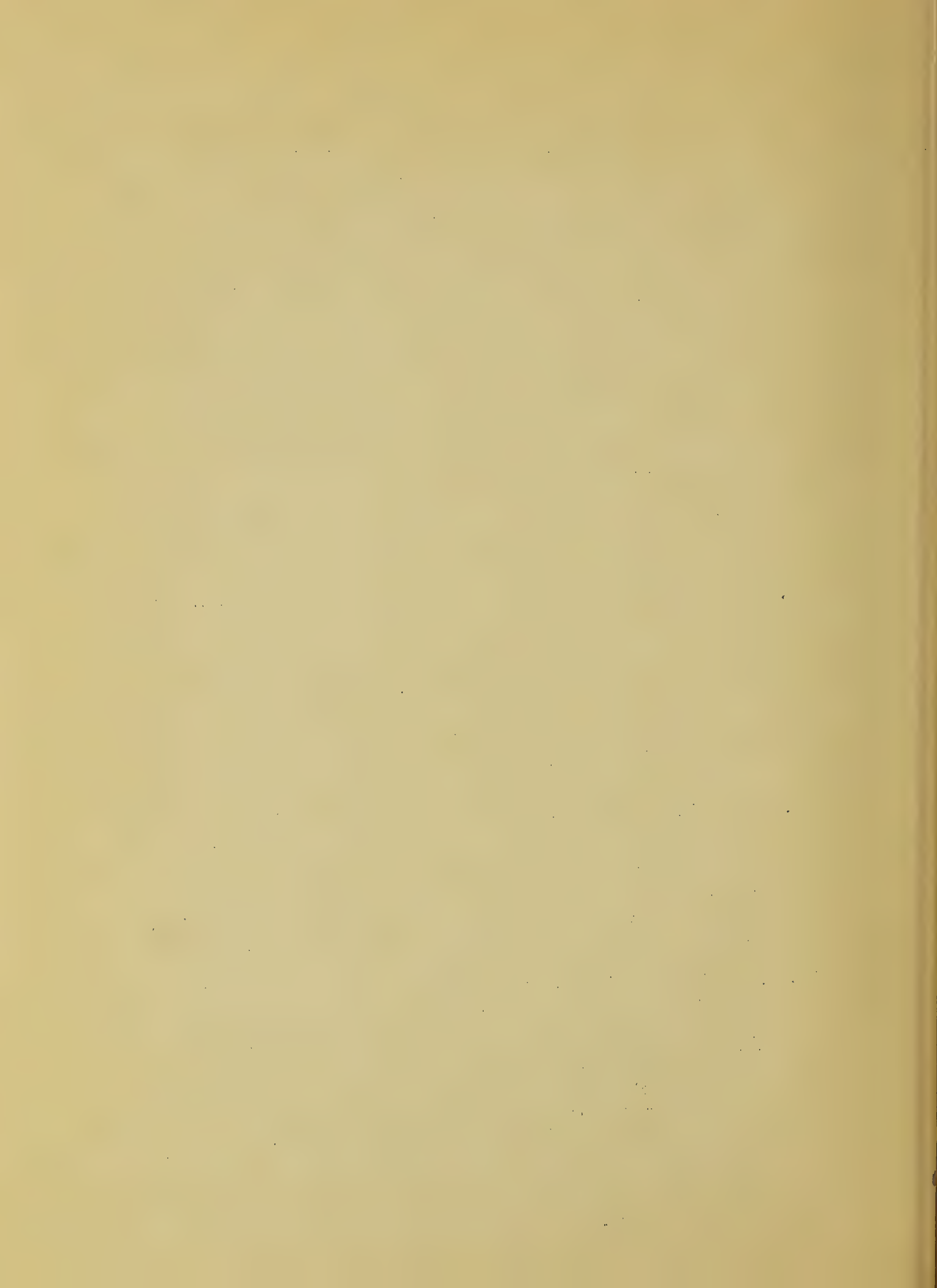
23. Part III, Section I, paragraph 1, item b, subitems (10) to (16), inclusive, are amended by adding the following new sentence at the end of each of such subitems:

If two entries have been made in Section IV, column (b) of NCR-220 for this crop, enter the smaller of such entries in the left half of item 2 and enter the larger of such entries in the right half of item 2 and encircle the larger entry.

24. Part III, Section I, paragraph 1, item b, subitems (18), (19), (20), (21), and (22) are amended to read as follows:



- (18) If there was a cotton acreage allotment established for the farm, obtain the entry for item 3(b) from Section II, item 4(g) of NCR-220.
  - (19) If there was a cigar filler and binder tobacco acreage allotment established for the farm, obtain the entry for item 3(d) from Section II, item 3(g) or 4(g) of NCR-220, wherever the entry for "cigar filler and binder" has been made.
  - (20) If there was a potato acreage allotment established for the farm, obtain the entry for item 3(e) from Section II, item 5(g) of NCR-220.
  - (21) If there was a wheat acreage allotment established for the farm, obtain the entry for item 3(f) from Section II, item 2(g) of NCR-220.
  - (22) If there was a corn acreage allotment established for the farm, obtain the entry for item 3(g) from Section II, item 1(g) of NCR-220.
25. Part III, Section I, paragraph 1, item e, subitem (1-g) is amended to read as follows:
- (g) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of \_\_\_\_\_, deceased" or "Agent for the heirs of \_\_\_\_\_, deceased."
26. Part III, Section I, paragraph 1, item e, subitem (2), the last sentence thereof is amended to read as follows:
- If the percentage entries for each person in all columns of Section I of NCR-220 are the same, make no entries in columns (e) and (i) in lines 1 to 8, inclusive, but enter such percentage in item 10(e) or 10(i).
27. Part III, Section I, paragraph 1, item f, subitem (2) is amended to read as follows:
- (2) Obtain the entries for items 1 to 8, inclusive, for column (e) and (i) from the "total" line on Form NCR-220A for each crop, for soil-building practices, and for restoration land, in columns 4 and 6, in whichever column the initials of such person appear. If there is more than one type of tobacco, strike the entry in column (a) in any one of the lines 1 to 7 which otherwise would not be used, and enter the name of the second type of tobacco.



28. Part III, Section I, paragraph 1, item g, is amended by the deletion of subitem (5) thereof.
29. Part III, Section I, paragraph 1 is amended by adding the following new item h after item g thereof:
- h. In South Dakota and Nebraska, if the word "Idle" has been written across the face of Form NCR-220, write the word "Idle" across the face of the Form NCR-225 prepared therefrom.

30. Part III, Section I, paragraph 2, item d, subitem (3) is amended by adding the following new sentence at the end thereof:

If there are two entries in Section I, line 2 of NCR-225, for any of the columns (b) to (i), inclusive, enter both of such entries in line 2 and encircle the larger of such entries.

31. Part III, Section I, paragraph 2, item d, subitem (7) is amended to read as follows:

(7) Enter in line 6, columns (b), (c), (d), (e), (f), (g), (h), and (j) the applicant's percentage share with respect to each of the crops or goal, the names of which appear in the column headings. If no NCR-225A is attached the percentage shares may be obtained from Section IV, column (e) or column (i) of NCR-225; however, if the percentage share has been entered in NCR-225, Section IV, item 10(e) or 10(i), enter such percentage share on line 6 in column (i) above the "XXX" and make no other entries on line 6. If NCR-225A is attached the percentage shares for columns (b), (c), (d), (e), (f), (g), (h), and (j) may be obtained from NCR-225A on the line on which the applicant's name appears opposite the letter "D".

32. Part III, Section I, paragraph 2, item e, subitem (10) is amended to read as follows:

(10) If no NCR-225A is attached obtain the entry for item 10 from Section IV, item 8(e) or 8(i) of NCR-225, or if there is no entry in item 8(e) or 8(i) and soil-building practices were carried out on the farm, obtain the entry for item 10 from item 10(e) or 10(i) of Section IV of NCR-225. If NCR-225A is attached obtain the entry for item 10 from column (j) of NCR-225A on the line on which such applicant's name appears opposite the letter "D".

33. Part III, Section I, paragraph 2 is amended by adding the following new items f and g after item e thereof:



- f. In South Dakota and Nebraska, if the word "Idle" has been written across the face of NCR-225, write the word "Idle" across the face of NCR-226 prepared therefrom.
- g. Transfer any RF-202 from NCR-220 to the NCR-226 prepared for the debtor.

34. Part III, Section I, paragraph 3 is amended by adding the following new items c and d after item b thereof:

- c. In South Dakota and Nebraska, if the word "Idle" has been written across the face of the NCR-225, write the word "Idle" across the face of the NCR-227 prepared therefrom.
- d. Transfer any RF-202 from NCR-220 to the NCR-227 prepared for the debtor.

35. Part III, Section II is amended by renumbering paragraph 6 thereof as paragraph 7 and adding the following new paragraph 6:

6. If there is any Form NCR-226 in the lot for which there are two entries in Section II, line 2 of any of the columns (b) to (i), inclusive, or if there is any Form NCR-227 in the lot for which there are two entries in Section I, line 2 of any of the columns (b) to (i), inclusive, affix the following certification above Section II of such NCR-226 or above Section I of NCR-227, as the case may be.

"Excess planting was due solely to an erroneous allotment originally assigned as encircled hereon."

36. Part IV, item 1b at the bottom of page 1 is amended to read as follows:

- b. Overpayment under Agricultural Conservation Program and 1937 Sugar Beet Program.

37. Part IV is amended by adding the following new paragraphs immediately preceding Section I thereof:

Minimum  
Amount of  
Set-Offs

No set-off shall be made against a payment due an applicant under the 1938 Agricultural Conservation Program if the amount of such applicant's indebtedness as shown on the Register of Indebtedness is less than fifty cents (\$0.50).

Idle Farm

Do not compute any payments other than a restoration land goal payment with respect to any Form NCR-225 which has the word "Idle" written across the face thereof.



38. Part IV, Section I, paragraph 1, item a is amended to read as follows:

a. Column (b) - Cotton

- (1) If 3(b) is equal to or greater than 2(b), or if "flood" or "drought" is entered in 5(b), enter a dash in 6(b) and transfer the entry in 2(b) to 7(b). If 3(b) is less than 2(b) and if "flood" or "drought" is not entered in 5(b), obtain 6(b) for cotton by multiplying 3(b) by 1.25. Transfer the smaller of the entries in 2(b) and 6(b) to 7(b). For the purposes of this paragraph, if two entries have been made in 2(b), the smaller of such entries shall be used.
- (2) Obtain 8(b) for cotton by multiplying 4(b) by \$0.024. Obtain 8(b) for Burley or dark air-cured tobacco by multiplying 4(b) by the applicable rate. The rate for Burley is \$0.005 and the rate for dark air-cured is \$0.0153.
- (3) Obtain 9(b) for cotton by multiplying 7(b) by 8(b). Obtain 9(b) for Burley or dark air-cured tobacco by multiplying 2(b) by 8(b).
- (4) Obtain 10(b) by subtracting from 1(b) the entry in 2(b). If zero is entered in 10(b), enter a dash in 11(b) and a zero in 12(b). If two entries have been made in 2(b), obtain 10(b) by subtracting from 1(b) the larger of the entries in 2(b).
- (5) Obtain 11(b) for cotton by multiplying 4(b) by \$0.05. Obtain 11(b) for Burley or dark air-cured tobacco as follows: For Burley multiply 8(b) by 10.0 and for dark air-cured multiply 8(b) by 5.0.
- (6) Obtain 12(b) by multiplying 10(b) by 11(b).

39. Part IV, Section I, paragraph 1, item b, subitems (2) and (3) thereof are amended to read as follows:

- (2) Obtain 9(c) by multiplying 2(c) by 8(c). If two entries have been made in 2(c) obtain 9(c) by multiplying the smaller of such entries by 8(c).
- (3) Obtain 10(c) by subtracting from 1(c) the entry in 2(c). If zero is entered in 10(c), enter a dash in 11(c) and a zero in 12(c). If two entries have been made in 2(c) obtain 10(c) by subtracting from 11(c) the larger of the



entries in 2(c).

40. Part IV, Section I, paragraph 1, item c is amended to read as follows:

c. Column (d) - Cigar Filler and Binder Tobacco

- (1) If 3(d) is equal to or greater than 2(d), or if "flood", "drought", or "plant-bed disease" is entered in 5(d), enter a dash in 6(d) and transfer the entry in 2(d) to 7(d). If 3(d) is less than 2(d) and if "flood", "drought", or "plant-bed disease" is not entered in 5(d), obtain the entry for 6(d) by multiplying 3(d) by 1.25. Transfer the smaller of the entries in 2(d) and 6(d) to 7(d). For the purposes of this paragraph, if two entries have been made in 2(d), the smaller of such entries shall be used.
- (2) Obtain 8(d) by multiplying 4(d) by \$0.01.
- (3) Obtain 9(d) by multiplying 7(d) by 8(d).
- (4) Obtain 10(d) by subtracting from 1(d) the entry in 2(d). If zero is entered in 10(d), enter a dash in 11(d) and zero in 12(d). If two entries have been made in 2(d), obtain 10(d) by subtracting from 1(d) the larger of the entries in 2(d).
- (5) Obtain 11(d) by multiplying 8(d) by 10.0.
- (6) Obtain 12(d) by multiplying 10(d) by 11(d).

41. Part IV, Section I, paragraph 1, item d, subitems (1) and (4) are amended to read as follows:

- (1) Enter in 7(e) the smaller of 2(e) and 3(e). If two entries have been made in 2(e), the smaller of such entries shall be compared with 3(e).
- (4) Obtain 10(e) by subtracting from 1(e) the larger of 2(e) and 3.0. If zero is entered in 10(e), enter a dash in 11(e) and a zero in 12(e). If two entries have been made in 2(e), obtain 10(e) by subtracting from 1(e) the larger of the entries in 2(e).

42. Part IV, Section I, paragraph 1, item e is amended to read as follows:

e. Column (f) - Wheat

- (1) If 3(f) is equal to or greater than 2(f), or if "flood"



or "drought" is entered in 5(f), enter a dash in 6(f) and transfer the entry in 2(f) to 7(f). If 3(f) is less than 2(f) and if "flood" or "drought" is not entered in 5(f), obtain 6(f) by multiplying 3(f) by 1.25. Transfer the smaller of the entries in 2(f) and 6(f) to 7(f). For the purposes of this paragraph, if two entries have been made in 2(f) the smaller of such entries shall be used.

(2) Obtain 8(f) by multiplying 4(f) by \$0.12.

(3) Obtain 9(f) by multiplying 7(f) by 8(f).

(4) No entry should be made in 12(f) at this time.

43. Part IV, Section I, paragraph 1, item f is amended to read as follows:

f. Column (g) - Corn

(1) If 3(g) is equal to or greater than 2(g), or if "flood" or "drought" is entered in 5(g), enter a dash in 6(g) and transfer the entry in 2(g) to 7(g). If 3(g) is less than 2(g) and if "flood" or "drought" is not entered in 5(g), obtain 6(g) by multiplying 3(g) by 1.25. Transfer the smaller of the entries in 2(g) and 6(g) to 7(g). For the purposes of this paragraph, if two entries have been made in 2(g), the smaller of such entries shall be used.

(2) Obtain 8(g) by multiplying 4(g) by \$0.10.

(3) Obtain 9(g) by multiplying 7(g) by 8(g).

(4) Obtain 10(g) by subtracting from 1(g) the entry in 2(g). If zero is entered in 10(g), enter a dash in 11(g) and enter a zero in 12(g). If two entries have been made in 2(g), obtain 10(g) by subtracting from 1(g) the larger of the entries in 2(g).

(5) Obtain 11(g) by multiplying 8(g) by 5.0.

(6) Obtain 12(g) by multiplying 10(g) by 11(g).

44. Part IV, Section I, paragraph 1, item g, subitem 1 is amended by adding at the end thereof the following sentence:

If there are two entries in 2(i) or 2(c) the smaller of such entries shall be used.

45. Part IV, Section I, paragraph 1, item h is amended to read as follows:

h. Column (i) - Total



- (1) Obtain 10(i) by subtracting from 1(i) the sum of 2(i), 10(b), 10(c), 10(d), 10(e), and 10(g). If zero is entered in 10(i), enter a dash in 11(i) and a zero in 12(i). For the purposes of this paragraph, if two entries have been made in 2(i) the larger of such entries shall be used.
  - (2) Obtain 11(i) by multiplying 8(h) by 5.0 unless there is an entry other than zero in 9(f). If there is an entry in 9(f) other than zero, obtain 11(i) by multiplying 8(f) by 5.0.
  - (3) Obtain 12(i) by multiplying 10(i) by 11(i).
  - (4) If a zero is entered in 12(i) and there are no entries in Section II, 1(b) and 2(b), enter zero in 12(f) and 12(h) and make no computations with respect to Section II. If a figure other than zero is entered in 12(i) and there are no entries in 9(f) and in Section II, 1(b) and 2(b), enter 12(i) in 12(h) and make no computations with respect to Section II. If a figure other than zero is entered in 12(i) and there is an entry in 9(f), and there are no entries in 9(h) and in Section II, 1(b) and 2(b), enter 12(i) in 12(f). If a figure other than zero is entered in 12(i) and there are entries in 9(f) and 9(h), or if there are entries in Section II, 1(b) and 2(b), make no entries in 12(f) and 12(h) until computations have been made with respect to Section II.
46. Part IV, Section I, paragraph 3 is amended by relettering items a and b thereof as items b and c and by adding the following new item a.
- a. If there is no entry in 8(b), enter zero in 8(c) and 9(c) and make no computations with respect to Section III.
47. Part IV, Section I, paragraph 3, new item b thereof is amended by adding the following new sentence at the end thereof.
- If two entries have been made in Section I, item 2(i), obtain 2(b) by subtracting from 1(b) the smaller of the entries in Section I, item 2(i).
48. Part IV, Section I, paragraph 4, item d, subitem (13), the first sentence thereof is amended to read as follows:
- (13) If the division of payments with respect to a farm is the same for all crops, soil-building practices, and the restoration land goal, there will be no percentage entries in columns (e) and (i), except on line 10.
49. Part IV, Section I, paragraph 5, item g is amended to read as follows:



- g. Obtain a factor by dividing the amount in the heading of column (n) or (o) by the total of such column. Carry such factor to five decimal places and round to four. Enter such factor in the space provided in the heading of column (p).
50. Part IV, Section I, paragraph 5, item i is amended by adding the following new sentence at the end thereof.
- If, due to the rounding of fractions, the total of column (p) is not equal to the entry in the heading of column (n) or column (o), the total in column (p) may be considered correct and no adjustments should be made in the individual entries in column (p).
51. Part IV, Section I, paragraph 5 on page 12 is renumbered as paragraph 6 and is amended to read as follows:
6. Upon completion of the computations in connection with all Forms NCR-225 and NCR-225A in the lot, initial and enter the date in Section III of NCR-224 in the spaces provided therefor and release the Forms NCR-225, NCR-225A, and NCR-224 to a review clerk.
52. Part IV, Section I, old paragraph 6 is amended by deleting the following: "6. Computation of Net Payments to Applicants" and substituting in lieu thereof the following:
- II. Instructions to Computing Clerks for Making Computations on NCR-226 and NCR-227A.
1. Computations with respect to NCR-226.
53. Part IV, new Section II, new paragraph 1, item i is amended to read as follows:
- i. Upon completion of the computations in connection with all Forms NCR-226 in a lot, initial and enter the date in Section III of NCR-224 in the space provided therefor, if there are no Forms NCR-227A in the lot. Prepare and attach RF-204 to each no payment case.
54. Part IV, old Section II is amended by deleting "II. Instructions to Computing Clerks for Making Computations on NCR-227A", and by renumbering paragraph 1 thereof as paragraph 2.
55. Part IV, new Section II, new paragraph 2, item e, subitem (3), (g), (a-1); item g, subitem (5), (a); item i, subitem (4), (a); item i, subitem (5), (i), (a-1) are amended by deleting the parenthetical expression "(Carried to three decimal places)" and substituting in lieu thereof the parenthetical expression "(carried to five decimal places and rounded to four)".



56. Part IV, new Section II is amended by adding the following new paragraph 3.

3. Upon completion of the computations in connection with all Forms NCR-227A in a lot, initial and enter the date in Section III of NCR-224 in the spaces provided therefor. Prepare and attach RF-204 to each no payment case.

57. Part IV, Section III, paragraph 1, item a is amended to read as follows:

- a. When checking Section IV, columns (b) and (c) of NCR-225 or the amounts in the headings of Section IVa of NCR-225A, obtain the total of all payment entries in Section I on line 9 and Section III, item 9(c) and obtain the total of all deduction entries in Section I on line 12. Obtain the difference between the total for payment entries and the total for deduction entries.

- (1) If the total of the payment entries is larger than the total of the deduction entries, the difference should agree with the entry in Section IV, 10(b) or with the entry in Section IVa in the heading of column (n).

- (2) If the total of the deduction entries is larger than the total of the payment entries, the difference should agree with the entry in Section IV, 10(c) or with the entry in Section IVa in the heading of column (o).

58. Part IV, Section III, paragraph 2, the introductory part thereof is amended to read as follows:

2. After a review of the computations for all Forms NCR-225 and NCR-225A for lots in the first transmittal for a county has been completed, a sheet of paper should be fastened securely to NCR-224 showing:

59. Part IV, Section III, paragraph 3 is amended to read as follows:

3. Upon completion of the review of Forms NCR-225 and NCR-225A, initial and enter the date in Section III of NCR-224 in the spaces provided therefor and release the lot to the record clerk in the Computation Unit.

60. Part IV, Section III is amended by adding the following new paragraph 6 following paragraph 5 thereof:

6. Upon completion of the review of Forms NCR-226 and NCR-227A, initial and enter the date in Section III of NCR-224 in the spaces provided therefor and release the lot to the record clerk in the Computation Unit.



61. Part IV, Section IV, paragraph 2, item c is amended to read as follows:

c. Enter in the space provided therefor in Section IV, line 2 of NCR-226, the rate of deduction for county association expenses.

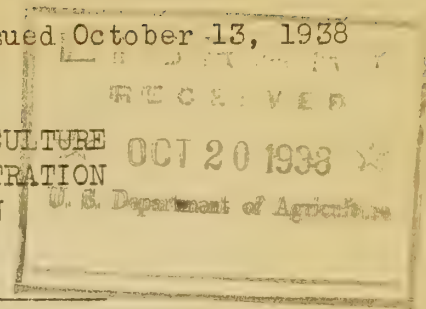
62. Part IV, Section IV, paragraph 2, item f is amended to read as follows:

f. Upon completion of the entry work in connection with all Forms NCR-226, NCR-227, and NCR-227A in the lot, review the entry work thereon. Initial and enter the date in Section III of NCR-224 in the spaces provided therefor and release Forms NCR-226 and Forms NCR-227 for which Forms NCR-227A have been prepared, together with Forms NCR-227A, to a computing clerk.



Issued October 13, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION



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INSTRUCTIONS RELATIVE TO HANDLING 1938  
SUMMARIES OF PERFORMANCE, FARM COMPUTA-  
TION SHEETS, AND APPLICATIONS FOR PAY-  
MENT IN STATE APPLICATION FOR PAYMENT  
SECTIONS IN THE NORTH CENTRAL REGION.

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NCR-State 208 is hereby amended as follows:

1. Part II, Section VII, paragraph 3 is amended by adding at the end thereof the following new sentence:

If the difference between the name of the applicant as originally printed and the signature of the applicant would be unacceptable in accordance with the provisions of paragraph 5 of this Section VII, prepare and attach a memorandum addressed to the chief of party of the General Accounting Presaudit Office for the signature of the certifying officer stating that according to the records of the State office the name of the applicant as it appears on the application for payment is correct.

2. Part II, Section VII, paragraph 12, item b is amended by adding at the end thereof the following:

or (6) summer fallowing is carried out on an acreage not less than the usual acreage summer fallowed in an established rotation, or on approximately 50 percent of the cropland, whichever is the smaller, and such fallowing is performed or handled in such a manner as to provide protection from wind and water erosion.

3. Part III, Section I, paragraph 1, item b, subitem (25) is amended to read as follows:



- (25) Enter in item 10(j) the entry in Section VI, item 1(d) of NCR-220. Enter zero in item 10(j) if the farm is in the wind erosion area and no entry has been made in Section VI, item 1(d) of NCR-220.
4. Part III, Section I, paragraph 1, item c, subitem (1) is amended to read as follows:
- (1) Obtain the entry for item 1(b) from Section VI, item 2(d) of NCR-220. Enter zero in item 1(b) if the farm is located in the wind erosion area and no entry has been made in Section VI, item 2(d) of NCR-220.
5. Part III, Section I, paragraph 1, item c, subitem (2) is amended to read as follows:
- (2) Obtain the entry for item 2(b) from Section VI, item 3(d) of NCR-220. Enter zero in item 2(b) if the farm is located in the wind erosion area and no entry has been made in Section VI, item 3(d) of NCR-220.
6. Part III, Section I, paragraph 2, item c, subitem (1) is amended to read as follows:
- (1) If there is an entry in Section VII, column (b) of NCR-220 on the line on which the initials of the applicant have been entered in column (a), print in item 3 the name and address of the assignee. In the case of a regular assignee enter a comma following the name of the assignee and print the word "assignee" immediately following the comma. In the case of a preferred assignee, print the words "Treasurer United States" on the first line; "c/o \_\_\_\_\_" (Enter the abbreviated name of the governmental agency) on the second line; and the address of the office which advanced the loan on the third line.
7. Part IV, Section II, paragraph 2, is amended by re-lettering item j as item k and by adding the following new item j after item i:
- j. If there are one or more regular assignments and no preferred assignments and no set-offs



- (1) Obtain the entries for column (d) for each line on which the name of an assignee appears by multiplying the entry in column (c) on such line by 100 percent minus the rate of deduction for county association expenses.
- (2) Enter in column (f) the smaller of the entries in columns (d) and (e).
- (3) Enter in 1(f) the total of the entries in column (f).
- (4) If 1(f) is greater than 3(c)
  - (a) Divide 3(c) by 1(f) and enter the factor so obtained (carried to five decimal places and rounded to four) above the heading of column (h).
  - (b) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor obtained under subparagraph (a), supra.
  - (c) Enter zero in 7(h).
- (5) If 1(f) is less than 3(c)
  - (a) Transfer to column (h) the entries in column (f).
  - (b) Enter in 1(h) the total of the entries in column (h).
  - (c) Obtain 7(h) by subtracting from 3(c) the entry in 1(h).



Issued December 7, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1938  
SUMMARIES OF PERFORMANCE, FARM COMPUTA-  
TION SHEETS, AND APPLICATIONS FOR PAY-  
MENT IN STATE APPLICATION FOR PAYMENT  
SECTIONS IN THE NORTH CENTRAL REGION.

JAN 4 1939  
U. S. Department of Agriculture

NCR-State 208 is hereby amended as follows:

1. Part II, Section V, paragraph 1, the first sentence thereof is hereby amended to read as follows:

Two clerks working together shall check entries on Forms NCR-220 against NCR-209 or the county check yields and, if the State Committee deems it desirable, shall correct the entries on NCR-220 to agree with the entries on NCR-209 or the county check yields.

2. Part III, Section I, paragraph 1, subparagraph b, item (14) is hereby amended to read as follows:

(14) Obtain the entry for item 2(f) from Section IV, item 2(b) of NCR-220. If two entries have been made in Section IV, column (b) of NCR-220 for this crop, enter the smaller of such entries in item 2.

3. Part VIa, Section III, subsection B is hereby amended to read as follows:

B. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-75 and to be entered in the third column of Form 1096 shall be "128128 - Deductions, Agricultural Adjustment Program Payments, Farm Security Administration."



4. Part VIb, Section IX, paragraph 3, subparagraphs b and c are hereby amended to read as follows:

- b. If a returned check has been canceled, enter under the heading "Action Taken" the notation "See attached form" and attach to the APS copy of ACP-28 a copy of Form 1044 or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter under the heading "Action Taken" the fund credited in the spaces provided therefor. Enter in the body of ACP-28 the amount of the county association expenses previously charged. Also, indicate what part, if any, of the original payment is reclaimable. Distribute the copies of such form as set forth in subparagraph 4 of this paragraph A.
- c. If a refund equal to or in excess of the amount of an overpayment has been scheduled, enter under the heading "Action Taken" the notation "See attached form(s)" and attach to the APS copy of ACP-28 a copy of any form used in effecting disposition of the remittance. Enter under the heading "Action Taken" the certificate of deposit number, the date of deposit, and the fund credited in the spaces provided therefor. Enter in the body of ACP-28 the amount of the county association expenses previously charged, the correct amount of county association expenses and the difference between such amounts. Distribute the copies of form as set forth in subparagraph 4 of this paragraph A.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
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INSTRUCTIONS RELATIVE TO HANDLING 1938 SUMMARIES OF  
PERFORMANCE, FARM COMPUTATION SHEETS, AND APPLICATIONS  
FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS  
IN THE NORTH CENTRAL REGION

NCR-State 208 is hereby amended as follows:

1. Part II, Section III, paragraph 2 is hereby amended to read as follows:
  2. If an acreage has been circled for sugar beets or any special crop other than cotton in one of the columns (b) to (f), inclusive, determine that an acreage equal to such circled entry has been entered in one of the columns (b) to (f), inclusive, and that such acreage has not been circled.
2. Part VI, Section II, paragraph 8 is amended to read as follows:
  8. If a corrected NCR-220 or a request for correction in basic data is received from the county committee after a check has been issued under an application for payment prepared from the original NCR-220 and if the correction is acceptable, the computation sheet and the adjustment application for payment for each person who was paid on the incorrect data shall be handled in the manner set forth in NCR-State 208, Part VIb. The corrected application for payment for each person who was not paid on the incorrect data shall be prepared and handled in the manner set forth in paragraph 6 or 7 above and when submitted to the General Accounting Preaudit Office need not be accompanied by a statement of claim, recommendation of the county committee, or memorandum of explanation from the State office other than a reply to the preaudit different statement in case the original application for payment was suspended by the General Accounting Preaudit Office. However, the corrected computation sheet, the recommendation of the county committee if required, and a memorandum of explanation from the State office shall be submitted to the General Accounting Preaudit Office in the manner set forth in NCR-State 208, Part VIb, prior to or at the same time that such corrected application for payment is submitted to the General Accounting Preaudit Office.



3. Part VIa, Section IV, is amended by adding the following new paragraph C and relettering old paragraph C thereof as paragraph D.

C. If it appears that the payment due the applicant is in excess of the amount to be set off, prepare one copy of ACP-85 by entering thereon in the space provided therefor the percentage deducted for association expenses. Attach the ACP-85 to the Form ACP-25 before it is transmitted to the General Accounting Preaudit Office.

4. Part VIa, Section VI, paragraph B, item 9 is amended to read as follows:

9. Attach the original and three copies of AD-42 to ACP-25, Form ACP-85, if any, and the related application for payment before it is transmitted to the General Accounting Preaudit Office. Retain the other copies of AD-42 in the State office.

5. Part VIa, Section IX, paragraph C, item 3 is amended by adding the following after the last sentence thereof:

If Form AAA-367 shows that all of the payment due the applicant was set off or assigned, prepare one copy of Form ACP-85 by entering thereon in the space provided therefor the percentage deducted for association expenses. Forward such form to the applicant.

6. Part VIb, Section III, paragraph A, item 1, the last sentence thereof is amended to read as follows:

In the event the claim is based on an erroneous set-off determine that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.

7. Part VIb, Section III, paragraph C, item 1 is amended to read as follows:

1. If the claim is found to be acceptable, prepare a corrected farm computation sheet and corrected application for payment forms. The corrected farm computation sheet shall be prepared in the regular manner and forwarded to the General Accounting Preaudit Office with the recommendation of the county committee, if required, and a memorandum of explanation from the State office. The corrected application for each person who was underpaid as a result of the incorrect data shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper form. In the case of a corrected NCR-226, enter immediately to the left of the entries in Section IV, items 1, 2, 5, and 7, the



amounts shown for such item on the original application, and enter immediately to the left of these entries the differences between the corrected entries and the original entries. In the case of a corrected NCR-227A, enter immediately to the left of the entries in Section V, items 2c to 7c, inclusive, and immediately to the left of the entries in column (h), the amounts shown for such items on the original application, and enter immediately to the left of these entries the differences between the corrected entries and the original entries. Thereafter, forward such application to the county office for the signature of the applicant and a member of the county committee. In all such cases a corrected application must be signed by the applicant and by a member of the county committee, irrespective of whether the error which resulted in the underpayment was made in the county office or in the Application for Payment Section.

8. Part VIb, Section III, paragraph D is amended to read as follows:

- D. Certification of Adjustment Payment.---Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum together with the corrected application, statement of claim, and related papers to the General Accounting Preaudit Office.

9. Part VIb, Section VIII, paragraph C is hereby amended to read as follows:

- C. Preparation of Voucher.---If the claim submitted on Form 1055 is found to be regular and the original check has been canceled, schedule the amount claimed not in excess of the amount due in the regular manner, except that each case shall be scheduled on a separate voucher. Where there is more than one person entitled to share in the estate of the decedent separate payments shall be certified to each claimant entitled to share in the estate in the amount of each such person's respective share unless the claimants have joined in naming a trustee for the purpose of receiving and distributing the payment, in which case payment shall be certified to the trustee in his representative capacity. Payment to the claimant should be scheduled in a manner that will clearly indicate the capacity in which the claimant is entitled to payment. The following examples illustrate the manner in which these cases should be scheduled.

1. Claim by widow, funeral expenses having been paid out of the estate, and no claim having been received from any preferred creditor,



- (a) Schedule to, "Mary Jones, widow of John Jones, deceased."
2. Claim by widow who has waivers from preferred creditors,
  - (a) Schedule same as in 1(a).
3. Claim by widow who has paid funeral expenses in full out of her personal funds,
  - (a) Schedule to "Mary Jones, widow of, and payer of funeral expenses of, John Jones, deceased."
4. Claim by widow who has paid funeral expenses in part out of her personal funds,
  - (a) Schedule amount due her as, "Mary Jones, widow of, and part payer of funeral expenses of, John Jones, deceased."
5. Claim by widow who is also custodian of minor children of decedent,
  - (a) Schedule to "Mary Doe, widow of and custodian of James and Margaret Doe, minor children of John Doe, deceased."
  - (b) If there are more than two minor children, schedule to "Mary Doe, widow of and custodian of the minor children of John Doe, deceased."
6. Claim of an adult heir, or of a minor who has been emancipated,
  - (a) Schedule to "James Doe, son of John Doe, deceased."
7. Claim by spouse of an incompetent,
  - (a) Schedule to "Mary Doe, wife of, and for the benefit of John Doe, incompetent."
8. Claim by preferred creditor of estate,
  - (a) Schedule to "John Roe, preferred creditor of John Doe, deceased."
10. Part VIb, Section IX, paragraph M, item 2, sub-item "n" is amended by adding at the end thereof the following:

If the claim is based on an erroneous set-off the statement of explanation should include the fact that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

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INSTRUCTIONS RELATIVE TO HANDLING 1938 SUMMARIES OF PER-  
FORMANCE, FARM COMPUTATION SHEETS, AND APPLICATIONS  
FOR PAYMENT IN STATE APPLICATION FOR PAYMENT  
SECTIONS IN THE NORTH CENTRAL REGION.

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NCR-State 208 is hereby amended as follows:

1. Part Vlb, section III, paragraph D, is hereby amended by adding at the end thereof the following sentence:

If the claim was submitted because a set-off was made against the wrong person, or against a proper person but in an amount greater than the indebtedness, determine that a copy of a properly executed Form 1097 providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off is attached.

2. Part Vlb, section VIII, paragraph A, item 2 is hereby amended by renumbering items c to h, inclusive, as d to i, inclusive, and by inserting the following new item c:

- c. If the amount of the government check involved exceeds \$100.00, the claim filed by a relative of the decedent, other than the widow, must be accompanied by a statement signed by the claimant as to whether there are any outstanding debts against the estate, or a listing of the various debts, the amounts thereof, and the persons to whom such debts are due. If the claim is filed by a preferred creditor, Form 1055 must be accompanied by a statement signed by a member of the family of the decedent, who is in a position to know, to the effect that there are no other claims against the estate having an equal or greater degree of preference, or a statement listing such claims. If the order of priority of debts is not known, a listing of the debts should be submitted.

3. NCR-State 208, part Vlb, section IX, paragraph F, item 2, subitem m is amended to read as follows:

- m. Enter in the fourth column the words "Payee not entitled." Enter in this column the number of the check by which the overpayment was made and the D. O. voucher number of the schedule form on which such check was listed and the period in which the items listed under the D. O. voucher number were paid.
4. Part VIb, section IX, paragraph L, item 2, subitem a is amended to read as follows:
- a. If the set-off relates to an A.A.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness prepare Form 1097 in septuple (original and six copies). If the set-off relates to an A.A.A. indebtedness which appears on the Comptroller's Register of Indebtedness prepare Form 1097 in octuple (original and seven copies). If the set-off relates to a F.S.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness, prepare Form 1097 in nonuple (original and eight copies). If the set-off relates to a F.S.A. indebtedness which appears on the Comptroller's Register of Indebtedness, prepare Form 1097 in decuple (original and nine copies).
5. Part VIb, section IX, paragraph L, item 2, subitem d is amended by adding at the end thereof the following new sentence:
- If the set-off relates to a F.S.A. indebtedness, enter in the space above the words "Bureau or Office" the letters "F.S.A.", instead of the letters "A.A.A."
6. Part VIb, section IX, paragraph L, item 2, subitem g is amended to read as follows:
- g. Enter in the column headed "Reference (Vou. Schedule, or C/D number)" the schedule number, and the D. O. voucher number of the payment against which the erroneous set-off was made. If the adjustment involves collections, enter also the certificate of deposit number. If the indebtedness is to the A.A.A., enter also the D. O. voucher number under which the indebtedness arose.

7. Part Vlb, section IX, paragraph L, item 2, subitem 1 is amended to read as follows:

1. If the set-off relates to an indebtedness other than to the F.S.A., the certifying officer shall sign Form 1097 in the space provided for the signature of the approving officer and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1097. If the set-off relates to an indebtedness to the F.S.A., the space for the signature and the title of the approving officer shall be left blank. In such case enter the word "recommended" to the left of the space provided for the signature of the approving officer. The certifying officer shall sign and enter his title, followed by the letters "A.A.A." beneath the word "recommended." The name and title of the certifying officer, together with the word "recommended" and the letters "A.A.A." shall be typed on all copies of Form 1097.

8. Part Vlb, section IX, paragraph L, item 2, subitem n is amended to read as follows:

n. Stamp or type on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C." and stamp or type on one copy "Return to North Central Division, Room No. 5718, South Building." If the set-off relates to either an AAA indebtedness or F.S.A. indebtedness appearing on the Comptroller's Register of Indebtedness, stamp or write on one copy the words "Forward to Comptroller, AAA." If the set-off relates to an indebtedness to the F.S.A., prepare and forward immediately a memorandum to the Regional Director of the F.S.A. to whom a copy of Form 1096 was transmitted by the Regional Disbursing Office advising him that he may disregard the erroneous Form 1096. Forward immediately a copy of this memorandum to the Comptroller of the Agricultural Adjustment Administration, Washington, D. C., unless the set-off was made pursuant to AAA-372.

9. Part Vlb, section IX, paragraph L, item 3 is amended to read as follows:

3. Distribution of Form.

a. If the set-off relates to an A.A.A. indebtedness, which does not appear on the Comptroller's Register of Indebtedness, forward the original and 4 copies

(including the copies marked "Forward to Records and Accounts Section, AAA, Washington, D. C." and "Return to North Central Division, Room No. 5718, South Building") to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Procurement Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The North Central Division will retain one copy and forward the original and three copies to the office of Budget and Finance.
  - (2) The office of Budget and Finance will retain two copies and forward the original and one copy to the General Accounting Office.
  - (3) When action has been taken the General Accounting Office will retain the original and return the executed copy to the office of Budget and Finance.
  - (4) The office of Budget and Finance will retain one executed copy, forward one executed copy to the Records and Accounts Section, and return the other executed copy to the North Central Division for return to the State office.
  - (5) When the executed copy is received in the State office from the North Central Division, enter on the copy in the APS file the action taken thereon by the General Accounting Office.
  - (6) Forward the executed copy received from the North Central Division, together with the original of ACP-28, to the State accountant.
- b. If the set-off relates to an A.A.A. indebtedness which appears on the Comptroller's Register of Indebtedness, forward the original and 5 copies (including the copy marked "Forward to Comptroller, AAA" in addition to the copies mentioned hereinbefore) to the North Central Division. Retain one copy in

the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The disposition of the original and the copies of Form 1097 will be the same as in a, supra, except that the extra copy, marked "Forward to Comptroller, AAA", will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the office of Budget and Finance after action has been taken by the General Accounting Office.

c. If the set-off relates to a F.S.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness, forward the original and 6 copies (including the 2 extra copies and the copies mentioned in a, supra) to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The North Central Division will forward the original and one copy to the Accounting Section, Finance Division, Farm Security Administration, Room 204, City Club Building, Washington, D. C.
- (2) The Farm Security Administration will sign the original and return it to the North Central Division, retaining the copy.
- (3) The North Central Division will dispose of the original and the copies thereof in accordance with a and b, supra.
- (4) The office of Budget and Finance will forward the extra copy to the Farm Security Administration after action has been taken by the General Accounting Office.

d. If the set-off relates to a F.S.A. indebtedness which appears on the Comptroller's Register of Indebtedness, forward the original and 7 copies (including the copy marked "Forward to Comptroller, AAA" in addition to the copies mentioned in c, supra) to the North Central

Division. Retain one copy in the APS file and forward the other copy of Form 1097, together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The disposition of the original and the copies of Form 1097 will be the same as in c, supra, except that the extra copy marked "Forward to Comptroller, AAA" will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the office of Budget and Finance after action has been taken by the General Accounting Office.

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NCR-State 208, Licking County

Issued November 18, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

DEC 1 1938

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INSTRUCTIONS RELATIVE TO HANDLING 1938  
LICKING COUNTY FARM COMPUTATION SHEETS  
AND APPLICATIONS FOR PAYMENT IN THE  
OHIO APPLICATION FOR PAYMENT SECTION

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NCR-State 208, Licking County

GENERAL

The instructions contained herein shall be followed in the Application for Payment Section in the State of Ohio in handling Forms NCR-220A, Supplement to the Summary of Performance, Forms NCR-225L, Licking County, Ohio, Farm Computation Sheet, Forms NCR-226L, Application for Payment for One Farm, Forms NCR-227L, Application for Payment for More Than One Farm, and related forms.

Members of the State committee and all persons working in the Application for Payment Section shall become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1938 Agricultural Conservation Program in Licking County.

Except as provided herein the flow of Forms NCR-220A, NCR-225L, NCR-226L, and NCR-227L through the Application for Payment Section shall be the same as the flow of Forms NCR-220A, NCR-225, NCR-226, and NCR-227A as set forth in NCR-State 208.

Forms NCR-222, NCR-222A, NCR-224, NCR-228, NCR-229, NCR-230, RF-6, RF-201, RF-202, RF-203, RF-204, RF-205, ACP-22, ACP-75, and ACP-76 shall be used in connection with the handling of Forms NCR-220A, NCR-225L, NCR-226L, and NCR-227L in the manner set forth in NCR-State 208, for the use of such forms in connection with the handling of Forms NCR-220A, NCR-225, NCR-226, and NCR-227A.



NCR-State 208, Licking County

PART I. RECORDS UNIT

Except as provided herein, Forms NCR-220A, NCR-225L, NCR-226L, NCR-227L, and related forms shall be handled in the Records Unit in the manner set forth in NCR-State 208, Part I for handling Forms NCR-220A, NCR-225, NCR-226, NCR-227A, and related forms.

Data for Forms NCR-225L, NCR-226L, and NCR-227L shall be included on NCR-231 with data for Forms NCR-220, NCR-226, and NCR-227A. Also a separate NCR-231 shall be submitted to the Director of the North Central Division showing only data for Forms NCR-225L, NCR-226L, and NCR-227L. No entries need be made in Section III of such NCR-231.

The originals for Forms NCR-220A shall be submitted to the General Accounting Preaudit Office, together with the corresponding Forms NCR-225L.



PART II - EXAMINATION UNIT

Except as provided herein, forms NCR-220A, NCR-225L, NCR-226L, NCR-227L, and related forms shall be handled in the Examination Unit in the manner set forth in NCR-State 208, Part II for handling forms NCR-220A, NCR-225, NCR-226, NCR-227A, and related forms.

I. Instructions to Checking Clerks for Checking Entries on Form NCR-225L

1. Determine that the productivity factors entered in Section I, column (d) are correct for the land use codes entered in column (b). Land use codes and productivity factors are contained in Section II of NCR-201L. If code 7d has been entered in column (b), there also must have been entered in column (b) the proportionate strength of the commercial fertilizer used.  
Section I  
of NCR-225L
2. Make the following determinations with respect to Section III.
  - a. Determine that the rates per unit in column (c) are correct for the practice numbers entered in column (a). Such rates are contained in Section V of NCR-201L. If practice number 1d has been entered in column (a), there also must have been entered in column (a) the proportionate strength of the commercial fertilizer used. If practice number 2f has been entered in column (a), there also must have been entered in column (a) the neutralizing power of the lining material used.  
Section III  
of NCR-225L
  - b. Determine that there is an entry in 7(d) if there are entries on lines 1 to 5.
3. Determine that there is an entry in Section IV, item 1, if there is an entry in Section IV, item 3, and that such entry in Section IV, item 1, is not less than the entry in Section I, item 42(c).  
Section IV,  
of NCR-225L
4. Make the following determinations with respect to Section V.
  - a. Determine that a serial number or the letters "XXX" have been entered above each name.  
Section V  
of NCR-225L
  - b. Determine that the applicant's address is shown if there is a serial number above his name. If the letters "XXX" have been entered above the applicant's name instead of a serial number, no address need be shown.

- c. Determine that there is an entry on line 1 or line 5 in column (d), (g), (j), or (m).
- d. If there are entries on lines 1 to 5 of Section III, determine that there is an entry on line 2 or line 5 in column (d), (g), (j), or (m).
- e. If there are entries in Section IV, determine that there is an entry on line 3 or line 5, column (d), (g), (j), or (m).
- f. If NCR-220A is attached, determine that the percentage shares in Section V are the same as those shown on NCR-220A.

II. Instructions to Checking Clerks for Checking Entries  
On NCR-220A

NCR-220A

1. Determine that there is an original and one copy of NCR-220A where more than two persons share in the crops grown on the farm, or where more than two persons have contributed to the carrying out of pasture land, tree plantings, or conserving practices on the farm. Prepare a copy of NCR-220A if a copy was not submitted by the county office.
2. Determine that all of the pasture land practices shown in Section III of NCR-225L have been entered on NCR-220A.
3. Determine that the total of column 3 for tree plantings is equal to the entry in Section IV, item 3 of NCR-225L times \$10.00.

III. Instructions to Checking Clerks for Checking Computations  
on NCR-225L

Section I  
of NCR-225L

1. Verify computations in Section I, lines 1 through 21 as follows:
  - a. Verify column (e) by multiplying each positive factor in column (d) by the entry on the same line in column (c).
  - b. Verify column (f) by multiplying each negative factor in column (d) by the entry on the same line in column (c).
  - c. Verify column (h) by multiplying each entry in column (g) on a line on which a negative factor appears in column (d) by the entry on the same line in column (c) and dividing the result by 10.0
  - d. Verify column (i) by multiplying each entry

in column (g) on a line on which an unencircled entry appears in column (c) by the entry on the same line in column (c) and dividing the result by 10.0. There should be an entry in column (i) for each field of cropland but no field should be included more than once.

- e. Verify 20(e), 20(f), 20(h), and 20(i) by adding the entries in such columns, lines 1 through 19.
- f. Verify 21(c) by adding all of the unencircled entries in column (c), lines 1 through 19.
- g. Enter in 21(h) the algebraic sum of 20(e), 20(f), and 20(h). Item 20(e) is positive, 20(f) is negative, and 20(h) is negative. See Part IV of this procedure for instructions pertaining to computations involving negative numbers.
- h. Verify 21(f) by dividing 21(h) by 21(c).
- i. Verify 21(i) by dividing 20(i) by 21(c). Since 20(i) is negative and 21(c) is positive, 21(i) is negative.

2. Verify Section V as follows:

Section V  
of NCR-225L

- a. If there are one or more entries on line 1 in columns (d), (g), (j), and (m), determine that the sum of such entries plus the sum of the entries on line 5 in columns (d), (g), (j), and (m) equals 100 percent.
- b. If there are one or more entries on line 2 in columns (d), (g), (j), and (m), determine that the sum of such entries plus the sum of the entries on line 5 in columns (d), (g), (j), and (m) equals 100 percent.
- c. If there are one or more entries on line 3 in columns (d), (g), (j), and (m), determine that the sum of such entries plus the sum of the entries on line 5 in columns (d), (g), (j), and (m) equals 100 percent.
- d. If there are no entries on lines 1, 2, and 3 in columns (d), (g), (j), and (m), determine that the sum of the entries on line 5 in columns (d), (g), (j), and (m) equals 100 percent.

IV. Instructions to Checking Clerks for Checking Computations on NCR-220A

- 1. Determine that the entry in column 3 on the "total"

line for crops, pasture land conserving practices, and tree plantings is equal to the sum of the individual entries in such column.

NCR-220A

2. Determine that except for the rounding of fractions the entry in each acreage share or unit share column on the "total" line for crops, pasture land conserving practices, and tree plantings is equal to the sum of the individual entries in such column.
3. Determine that the entry in each percentage share column on the "total" line for crops, pasture land conserving practices, and tree plantings is equal to the sum of the individual entries in such column.
4. Determine that the sum of the percentage shares on the "total" line for crops, pasture land conserving practice and tree plantings is equal to 100 percent. If, because of the rounding of fractions the sum of the percentage entries on any "total" line does not equal 100 percent, adjust the highest of such entries so that the total does equal 100 percent.

PART III - ENTRY UNIT

Except as provided herein Forms NCR-220A, NCR-225L, NCR-226L and related forms shall be handled in the Entry Unit in the manner set forth in NCR-State 208, Part III for handling Forms NCR-220A, NCR-225, and NCR-226.

I. Instructions to Entry Clerks.

All entries on Forms NCR-225L will be made in the county office. For each NCR-225L prepare as many sets of NCR-226L (in quadruplicate, original on NCR-226L and copies on NCR-226La) as there are serial numbers shown in Section V of NCR-225L. Prepare NCR-226L even though the serial number is greater than 7000. Do not prepare an NCR-226L for any person whose name is listed in Section V if there is entered above the name of such person the letters "XXX". After the preparation of the first NCR-226L prepare each succeeding NCR-226L insofar as possible from the NCR-226L last prepared. Fasten together all Forms NCR-220A, NCR-225L, and NCR-226L which are prepared for the same farm.

1. Make entries on NCR-226L as follows:

- a. Enter the serial number and the farm number in the upper right-hand corner of NCR-226L. Obtain the farm number from the upper right-hand corner of NCR-225L and obtain the serial number from the space above the applicant's name in Section V.
- b. Make entries in Section I as follows:

- |                          |  |
|--------------------------|--|
| Section I of<br>NCR-226L | <ol style="list-style-type: none"><li>(1) Obtain the entry for item 1 from Section I, 42(c) of NCR-225L.</li><li>(2) Obtain the entry for item 2 from Section I, 42(f) of NCR-225L.</li><li>(3) Obtain the entry for item 3 from Section II, item 1 of NCR-225L.</li><li>(4) Obtain the entry for item 4 from Section I, 21(f) of NCR-225L.</li><li>(5) Obtain the entry for item 5 from Section III, 7(d) of NCR-225L.</li><li>(6) Obtain the entry for item 6 from Section IV, item 3 of NCR-225L.</li></ol> |
|--------------------------|--|

- (7) Obtain the entry for item 7 from Section IV, item 1 of NCR-225L.

c. Make entries in Section II as follows:

Section II of  
NCR-226L

- (1) Obtain entries for line 1 from Section III, column (a) of NCR-225L.
- (2) Obtain entries for line 2 from Section III, column (b) of NCR-225L.

d. Make entries in Section III as follows:

Section III of  
NCR-226L

- (1) Obtain the entry for item 1 from Section V, line 1 or line 5, column (d), (g), (j), or (m) of NCR-225L, whichever is applicable.
- (2) Obtain the entry for item 2 from Section V, line 2 or line 5, column (d), (g), (j), or (m) of NCR-225L whichever is applicable.
- (3) Obtain the entry for item 3 from Section V, line 3 or line 5, column (d), (g), (j), or (m), of NCR-225L, whichever is applicable.

e. Make entries in Section IV as follows:

Section IV of  
NCR-226L

- (1) If a Section VI has been stapled to NCR-225L obtain the entries for items 4 and 5 from such Section VI. If no Section VI is stapled to NCR-225L or if the person for whom NCR-226L is being prepared has not made an assignment, enter the word "None" in item 4.
- (2) Print the name and address of the applicant in item 7. Obtain such data from Section V in the spaces over columns (d) to (o), inclusive.

II. Instructions for Release of Transmittal.

Forms NCR-220A, NCR-225L, NCR-226L and related forms shall be released in the manner set forth in NCR-State 208, Part III for releasing Forms NCR-220A, NCR-225, NCR-226 and NCR-227, except that the original of NCR-220A shall be attached to the related NCR-225L and shall be released to the Computation Unit. The copy of NCR-220A shall be released to the Statistics Section.

PART IV. COMPUTATION UNIT

Except as provided herein Forms NCR-225L, NCR-226L, NCR-227L, and related forms shall be handled in the Computation Unit in the manner set forth in NCR-State 208, Part IV for handling NCR-225, NCR-226, NCR-227A, and related forms.

The rate of deduction for county association expenses for Licking County shall be determined in the manner set forth in NCR-State 210 for determining the rate of deduction for county association expenses for counties other than Licking County, Except that the entry for item 6 of NCR-234 shall be 80 percent of the entry in item 5.

Forms NCR-226L bearing serial numbers smaller than 7000 and Forms NCR-227L shall be handled in the manner set forth in NCR-State 208, Part IV for handling Forms NCR-226 and NCR-227A. Forms NCR-226L bearing serial numbers larger than 7000 shall be handled in the manner set forth in NCR-State 208, Part IV for handling Forms NCR-227.

Special consideration must be given to computations involving negative numbers. In no case shall any negative number be disregarded unless the instructions contained herein provide that such number is to be disregarded.

The rules to follow in adding algebraically are as follows:

- (1) If all of the numbers being added are positive, add all of the numbers. The sum is a positive amount.
- (2) If all of the numbers being added are negative, add all of the numbers. The sum is a negative amount.
- (3) If part of the numbers being added are positive and part are negative (1) obtain the sum of the positive numbers, (2) obtain the sum of the negative numbers, and (3) obtain the difference between the sums thus obtained. If the sum of the positive numbers is greater than the sum of the negative numbers, the result is a positive amount. If the sum of the negative numbers is greater than the sum of the positive numbers the result is a negative amount.

For Example: The algebraic sum of +8.0 and +7.4 is +15.4  
The algebraic sum of -8.0 and -7.4 is -15.4  
The algebraic sum of -8.0 and +7.4 is -0.6  
The algebraic sum of +8.0 and -7.4 is +0.6

The rules to follow in subtracting algebraically are as follows:

- (1) If both numbers are positive make the subtraction in the regular manner. If the minuend is larger than the subtrahend the result is a positive amount. If the minuend is smaller than the subtrahend the result is a negative amount.
- (2) If both numbers are negative obtain the difference between such numbers. If the minuend is larger than the subtrahend the result is a negative amount. If the minuend is smaller than the subtrahend the result is a positive amount.
- (3) If one number is positive and the other is negative add the numbers. If the minuend is a positive number, the result is a positive number. If the minuend is a negative number, the result is a negative number.

For Example: The result obtained by subtracting +10.0 from +12.4 is +2.4  
The result obtained by subtracting +12.4 from +10.0 is -2.4  
The result obtained by subtracting - 9.8 from -11.2 is -1.4  
The result obtained by subtracting -11.2 from - 9.8 is +1.4  
The result obtained by subtracting - 5.6 from + 4.0 is +9.6  
The result obtained by subtracting + 4.0 from - 5.6 is -9.6

I. Instructions to Computing Clerks for Making Computations on NCR-225L

Section I  
of NCR-225L

1. Make computations with respect to Section I, lines 22 through 42 as follows:
  - a. Obtain entries for column (e) by multiplying each positive factor in column (d) by the entry on the same line in column (c). Round the result to one decimal place.
  - b. Obtain entries for column (f) by multiplying each negative factor in column (d) by the entry on the same line in column (c). Round the result to one decimal place.
  - c. Obtain entries for column (h) by multiplying each entry in column (g) on a line on which a negative factor appears in column (d), by the entry on the same line in column (c) and dividing the result by 10.0. Round the result to one decimal place.
  - d. Obtain 41(e), 41(f), and 41(h) by adding the entries in such columns, lines 22 through 40.
  - e. Obtain 42(c) by adding the unencircled entries in column (c), lines 22 through 40.
  - f. Enter in 42(h) the algebraic sum of 41(e), 41(f), and 41(h). If 41(e) is positive, 41(f) is negative, and 41(h) is negative.

- g. Obtain 42(f) by dividing 42(h) by 42(c). Round the result to two decimal places. If 42(h) is negative, 42(f) will be negative. If 42(h) is positive, 42(f) will be positive.

2. Make computations with respect to Section II as follows:

Section II  
of NCR-225L

- a. Obtain item 1 by adding algebraically to -0.90 one-half of the entry in Section I, 21(i). Round the result to two decimal places.
- b. Obtain item 2 by subtracting algebraically from the entry in Section I, 42(f) the entry in item 1 and multiplying such difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 2.
- c. Obtain item 3 by subtracting algebraically from 0.20 the entry in item 1 and multiplying the difference by 100.
- d. Enter in item 4 the smaller of items 2 and 3. If the entry in item 2 is a negative number, transfer such negative number to item 4.
- e. Obtain item 5 by multiplying item 4 by .0125. Round the result to three decimal places. If the entry in item 4 is a negative number the result to be entered in item 5 also will be a negative number.
- f. Obtain item 6 by multiplying item 5 by the entry in Section I, 42(c). Round the result to the nearest cent. If the entry in item 5 is a negative number the result to be entered in item 6 also will be a negative number.
- g. Obtain item 7 by subtracting algebraically from the entry in Section I, 42(f) the entry in Section I, 21(f) and multiplying such difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 7, and dashes shall be entered in items 8, 9, and 10.
- h. Enter in item 8 the smaller of item 7 and 40.0.
- i. Obtain item 9 by multiplying item 8 by .015. Round the result to three decimal places.
- j. Obtain item 10 by multiplying item 9 by the entry in Section I, 42(c). Round the result to the nearest cent.

3. Make computations with respect to Section III as follows:

- a. Obtain 1(d) through 5(d) by multiplying each of the entries in column (b) on lines 1 through 5 by the entry on the same line in column (c).

Section III  
of NCR-225L

- b. Obtain 6(d) by adding the entries in 1(d) through 5(d).
  - c. Obtain 8(d) by multiplying 7(d) by 0.25.
  - d. Enter in 9(d) the larger of 8(d) and \$3.00.
  - e. Enter in 10(d) the smaller of 6(d) and 9(d).
4. Make computations with respect to Section IV as follows:
- a. Obtain item 2 by multiplying item 1 by 0.05.
  - b. Enter in item 4 the smaller of items 2 and 3.
  - c. Obtain item 5 by multiplying item 4 by \$10.00.
5. Make entries and computations with respect to Section V as follows:

Section V  
of NCR-225L

- a. Obtain 1(b) as follows:
  - (1) If items 6 and 7 of Section II are both positive, enter the sum of items 6 and 10.
  - (2) If item 6 is positive and item 7 is negative, enter item 6.
  - (3) If item 6 is negative and item 7 is positive, enter item 10.
  - (4) If item 6 and item 7 are both negative, enter zero.
- b. Obtain 1(c) as follows:
  - (1) If items 6 and 7 of Section II are both positive or if either of such items is positive, enter zero.
  - (2) If items 6 and 7 of Section II are both negative, enter item 6.
- c. Enter in 2(b) the entry in Section III, 10(d).
- d. Enter in 3(b) the entry in Section IV, item 5.
- e. Obtain 4(b) by adding 1(b), 2(b), and 3(b).
- f. Obtain the entries for columns (e), (h), (k), and (n), lines 1, 2, and 3 by multiplying the entries in column (b) on such lines by the entries in columns (d), (g), (j), and (m), respectively, on such lines.

- g. Obtain 1(f), 1(i), 1(l), and 1(o) as follows:
- (1) If there is a zero in 1(c), enter zero in 1(f), 1(i), 1(l), and 1(o).
  - (2) If the serial number above an applicant's name is less than 7000 enter zero for such applicant in 1(f), 1(i), 1(l), or 1(o), whichever is applicable.
  - (3) If there is an entry in 1(c) other than zero and if the serial number above an applicant's name is greater than 7000, obtain the entry for 1(f), 1(i), 1(l), or 1(o) for such applicant by multiplying 1(c) by the entry on line 1, column (d), (g), (j), or (m), whichever is applicable. However, if there is no entry on line 1 in column (d), (g), (j), or (m), for such applicant, but there is an entry on line 5 in one of such columns, for such applicant, obtain 1(f), 1(i), 1(l), or 1(o), by multiplying the entry in 1(c) by the entry on line 5 in column (d), (g), (j), or (m), whichever is applicable.
6. Obtain 4(e), 4(h), 4(k), and 4(n) by adding the entries on lines 1, 2, and 3 in such columns. However, if there are no entries on lines 1, 2, and 3 for an applicant, but there is an entry on line 5 in column (d), (g), (j), or (m) for such applicant, obtain 4(e), 4(h), 4(k), or 4(n) for such applicant by multiplying 4(b) by 5(d), 5(g), 5(j), or 5(m), respectively.
  7. Obtain 5(e) by subtracting from 4(e) the entry in 1(f). Obtain 5(h), 5(k), and 5(n) in a similar manner.
  8. Obtain 5(f) by subtracting from 1(f) the entry in 4(e). Obtain 5(i), 5(l), and 5(o) in a similar manner.
  9. Enter in 6(e), 6(h), 6(k), or 6(n) the increase in payment for each applicant. Obtain such payment increases from Section VIII of NCR-201L.
  10. Obtain 7(e), 7(h), 7(k), and 7(n) by adding the entries on lines 5 and 6 in such columns.



PART V - PAYMENT SCHEDULE UNIT

Forms NCR-226L, NCR-227L, and related forms shall be handled in the Payment Schedule Unit in the manner set forth in NCR-State 208, Part V, for handling Forms NCR-226, NCR-227A, and related forms.



NCR-State 208, Licking County

PART VI - CLEARANCE UNIT

Forms NCR-225L, NCR-226L, NCR-227L, and related forms shall be handled in the Clearance Unit in the manner set forth in NCR-State 208, Part VI, for handling Forms NCR-225, NCR-226, and NCR-227A, and related forms.



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NCR-State 208 Tama County

Issued October 5, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

RECEIVED  
OCT 20 1938

U. S. Department of Agriculture

INSTRUCTIONS RELATIVE TO HANDLING 1938  
TAMA COUNTY SUMMARIES OF PERFORMANCE,  
FARM COMPUTATION SHEETS, AND APPLICATIONS  
FOR PAYMENT IN THE IOWA APPLICATION FOR  
PAYMENT SECTION.

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NCR-State 208 Tama County

GENERAL

The instructions contained herein shall be followed in the Application for Payment Section in the State of Iowa in handling Forms NCR-220T, Tama County Summary of Performance, Forms NCR-220A, Supplement to the Summary of Performance, Forms NCR-225T, Tama County Farm Computation Sheet, Forms NCR-226T, Application for Payment for One Farm, Forms NCR-227T, Application for Payment for More Than One Farm, and related forms.

Members of the State committee and all persons working in the Application for Payment Section shall become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1938 Agricultural Conservation Program in Tama County.

Except as provided herein the flow of Forms NCR-220T, NCR-220A, NCR-225T, NCR-226T, and NCR-227T through the Application for Payment Section shall be the same as the flow of Forms NCR-220, NCR-220A, NCR-225, NCR-226, and NCR-227A as set forth in NCR-State 208.

Forms NCR-222, NCR-222A, NCR-224, NCR-228, NCR-229, NCR-230, RF-6, RF-201, RF-202, RF-203, RF-204, RF-205, ACP-22, ACP-75, and ACP-76 shall be used in connection with the handling of Forms NCR-220T, NCR-220A, NCR-225T, NCR-226T, and NCR-227T in the manner set forth in NCR-State 208, for the use of such forms in connection with the handling of Forms NCR-220, NCR-220A, NCR-225, NCR-226, and NCR-227A.

NCR-State 208 Tama County

PART I. RECORDS UNIT

Except as provided herein, Forms NCR-220T, NCR-220A, NCR-225T, NCR-226T, NCR-227T, and related forms shall be handled in the Records Unit in the manner set forth in NCR-State 208, Part I for handling Forms NCR-220, NCR-220A, NCR-225, NCR-226, NCR-227A, and related forms.

Data for Forms NCR-220T, NCR-226T, and NCR-227T shall be included on NCR-231 with data for Forms NCR-220, NCR-226, and NCR-227A. Also a separate NCR-231 shall be submitted to the Director of the North Central Division showing only data for Forms NCR-220T, NCR-226T, and NCR-227T. No entries need be made in Section III of such NCR-231.

The originals of Forms NCR-220A shall be submitted to the General Accounting Preaudit Office, together with the corresponding Forms NCR-225T.

NCR-State 208 Tama County

PART II. EXAMINATION UNIT

Except as provided herein, Forms NCR-220T, NCR-220A, NCR-225T, NCR-226T, NCR-227T, and related forms shall be handled in the Examination Unit in the manner set forth in NCR-State 208, Part II for handling Forms NCR-220, NCR-220A, NCR-225, NCR-226, NCR-227A, and related forms.

I. Instructions to Checking Clerks for Checking Computations on Forms NCR-220T.

1. Make the following determinations with respect to Section I of NCR-220T:

Section I  
of NCR-220T

- a. If an NCR-220A is not attached, determine that the sum of the entries in each of the columns E to G, inclusive, is 100 percent.

2. Make the following determinations with respect to Section II of NCR-220T:

Section II  
of NCR-220T

- a. Determine that the entry on line 1 in column G under the word "Planted" is equal to the sum of all the entries on line 1 in columns B to F, inclusive, (both circled and unencircled) and that the entry in column G under the word "Harvested" is equal to the sum of all the unencircled entries on line 1 in columns B to F, inclusive.
- b. Determine that the entry in column G on each of lines 2 to 10, inclusive, is equal to the sum of the entries on such line in columns B to F, inclusive.
- c. Determine that the entry in item 11G is equal to the sum of the entries in items 2G to 10G, inclusive.

3. Make the following determination with respect to Section IV of NCR-220T.

Section IV

- a. If there is an entry in 3B, add such entry to the entry in Section II, item 1G under the word "Planted", and multiply such sum by 1.25. If the result so obtained does not equal or exceed item 1B, encircle the entry in 3B.
- b. Determine that the entry in item 5 is equal to the sum of the entries in items 5(a) and 5(b).
- c. Determine that 5(a)(1) is equal to 5(a) plus 2B less the entry in Section II, item 11G.
- d. Add the entries in items 5(a)(1) and 5(b) and enter the

total immediately below the latter.

II. Instructions to Checking Clerks for Checking Computations on Forms NCR-220A.

1. Make the following determinations with respect to Form NCR-220A:

NCR-220A

- a. Determine that the entry in column (3) on the "total" line for corn, cropland, and for soil-building practices is equal to the sum of the individual entries in such column.
- b. Determine that except for the rounding of fractions the entry in each acreage-share or unit-share column on the "total" line for corn, cropland, and soil-building practices is equal to the sum of the individual entries in such columns.
- c. Determine that the entries in the percentage columns on the "total" line for corn, cropland, and soil-building practices is equal to the result obtained by dividing the total of each acreage-share or unit-share column by the total on the same line in column (3).
- d. Determine that the sum of the entries in the percentage columns on the "total" line for corn, cropland, and soil-building practices is equal to 100 percent. If, because of the rounding of fractions, the sum of the entries in the percentage columns, on any "total" line does not equal 100 percent, adjust the highest of such entries so that the total does equal 100 percent.

III. Instructions to Checking Clerks for Checking Entries on Forms NCR-220T.

Section I of  
NCR-220T

1. Determine that the farm number, and the aerial photo number, if any, have been entered. If such data are missing, obtain and enter such data in the appropriate spaces.
  - a. Determine that the "Application Serial No." or an "X" has been entered in column A opposite the name of each person whose name has been entered in column B.
  - b. Determine that the "Relationship to this Farm" has been entered in column C opposite the name of each person whose name has been entered in column B.

- c. Determine that the "Address" has been entered in column D for each person whose name has been entered in column B and for whom a serial number has been entered in column A.
- d. If no NCR-220A has been attached, make the following determinations with respect to columns E, F, and G.
  - (1) If there is an entry in Section II, item 1G or if there is an entry in Section IV, item 1B and an unencircled entry in Section IV, item 3B, determine that there are percentage entries in column E.
  - (2) If there is an entry in Section II, item 11G, and an entry in Section IV, item 2B, determine that there are percentage entries in column F.
  - (3) If there are entries in Section III, determine that there are percentage entries in column G.

Section II  
of NCR-220T

2. Determine that no entries other than entries for soil-conserving acreages have been made in items 2 to 10, inclusive, in Section II of NCR-220T.
3. Make the following determinations in connection with Section III of NCR-220T:

Section III  
of NCR-220T

- a. Determine that there appears in column A an adequate description of each soil-building practice carried out on the farm. The description of various practices should be the same as the names of such practices as set forth in Section XIII of NCR-201T. However, if the description is sufficiently adequate to identify positively the practice, it may be accepted, even though it is not identical with the name of such practice as set forth in NCR-201T.
- b. Determine that field letters have been entered in column B for each practice listed in column A.
- c. Determine that a practice number has been entered in column C for each practice listed in column A and that such practice number is correct. The practice numbers for the various practices may be found in Section XIII of NCR-201T.
- d. Determine that entries have been made in columns D and E for each practice listed in column A. If the entry in column E differs from the entry in column D, determine that the entry in column E has been derived in accordance with the provisions of Section XIII of NCR-201T.
- e. Determine that the rates per unit entered in column F are the rates specified in Section XIII of NCR-201T.

- f. If more than one of the practices listed in Section XIII, subsections A and B were carried out on the same acreage, circle all entries on the lines on which such practices are listed except the practice for which the highest rate is specified. If more than one of the practices listed in Section XIII, subsections C, D, E, and F were carried out on the same acreage, circle all entries on the lines on which such practices are listed except the practice for which the highest payment will be computed.

Section IV  
of NCR-220T

4. Determine that there is an entry in item 1C of Section IV if there is an entry in item 1B of Section IV.

Section V  
of NCR-220T

5. Determine that, wherever an entry has been made in any of the columns in Section V, entries have been made in each of the other columns. Determine that the same initials do not appear more than once in column A.

Section VI  
of NCR-220T

6. Determine that Section VI of NCR-220T has been signed by the person who prepared such form and by a county committee man and that dates have been entered opposite such signature.

IV. Instructions to Checking Clerks for Checking Entries on Forms NCR-220A.

NCR-220A

1. Determine that the State and county code and farm number have been entered. If any of such data are missing, obtain and enter such data in the appropriate space. These data may be obtained from the NCR-220T to which such NCR-220A is attached.
2. Determine that the original and one copy of NCR-220A have been submitted. If a copy of NCR-220A has not been submitted, prepare a copy and attach it to the original.
3. Make the following determinations in connection with entries in the body of Form NCR-220A.
  - a. Determine that the initials of each person whose name appears in Section I of NCR-220T have been entered in the blank spaces above the headings of columns (4) to (15), inclusive.
  - b. Determine that, for each field letter entered in column (1), there is an entry on the same line in column (3).
  - c. Determine that there is a separate total line for corn, a separate total line for cropland, and a separate total line for soil-building practices, if any.

- d. Determine that the total of column (3) for corn is equal to the corn acreage as reported in Section II, column G of the corresponding NCR-220T, under the word "Planted", except in those cases where no corn was harvested, or where due to crop failure the corn acreage was reduced sufficiently to affect materially the division of payments or deductions, in which case no acreage will be shown in column (3).
- e. Determine that the field letter and soil-building practice number of each practice listed in Section III of NCR-220T are listed in columns (1) and (2), respectively, of NCR-220A.
- f. Determine that NCR-220A has been signed by the person who prepared such form and that a date has been entered opposite such signature.

V. Instructions to Checking Clerks for Checking Forms NCR-220T against NCR-209.

- 1. Two clerks working together shall check the following entries on Forms NCR-220T against the applicable columns on NCR-209:

- a. Section IV:

- (1) Lines 1 and 2, column B.
- (2) Line 1, column C.

Check of NCR-220T  
against NCR-209

NCR-State 208 Tama County

PART III - ENTRY UNIT

Except as provided herein Forms NCR-220T, NCR-220A, NCR-225T, and NCR-226T, and related forms shall be handled in the Entry Unit in the manner set forth in NCR-State 208, Part III, for handling Forms NCR-220, NCR-220A, NCR-225, and NCR-226.

I. Instructions to Entry Clerks.

Forms to Be  
Prepared

Prepare an NCR-225T for each NCR-220T. If there are more than two names in Section I of NCR-220T, prepare an NCR-225T for every two names in Section I of NCR-220T. Enter only the farm number and the entries for Section V on each NCR-225T other than the first prepared from an NCR-220T. Upon completion of the entries on NCR-225T prepare an NCR-226T for each person whose name is listed in Section I, column B of NCR-220T if there is a serial number in column A to the left of such person's name. Prepare NCR-226T even though the serial number is greater than 7000. Do not prepare an NCR-226T for any person whose name is listed in Section I, column B of NCR-220T, if the letter "X" has been entered in column A to the left of such person's name. After the preparation of the first NCR-226T from an NCR-220T, prepare each succeeding NCR-226T insofar as possible from the NCR-226T last prepared. Attach all Forms NCR-225T and NCR-226T which are prepared for a farm to the NCR-220T and NCR-220A, if any, covering such farm.

1. Prepare NCR-225T as follows:

a. Enter the farm number in the upper right-hand corner. Obtain such data from NCR-220T.

b. Make entries in Section I as follows:

Entries for Section  
I of NCR-225T

- (1) Obtain the entry for item 1 from NCR-220T, Section II, item 1G below the word "Planted."
- (2) Obtain the entry for item 2 from NCR-220T, Section IV, item 1B.
- (3) If there is an unencircled entry on NCR-220T, Section IV, item 3B, enter in item 3 of NCR-225T the word "Flood" or "Drouth", whichever has not been deleted on NCR-220T.
- (4) Obtain the entry for item 4 from NCR-220T, Section IV, item 1C.

c. Make entries in Section II as follows:

- (1) Obtain the entry for 2(b) from NCR-220T, Section IV, item 4B.
- (2) Obtain the entry for 3(b) from NCR-220T, Section IV. This entry will be the sum of 5(a)(1) and 5(b) and will have been indicated by an examining clerk immediately below the entry for 5(b).

d. Make entries in Section III as follows:

- (1) Obtain the entry for 1(b) from NCR-220T, Section IV, item 2B.
- (2) Obtain the entry for 1(c) from NCR-220T, Section II, item 11G.

e. Make entries in Section IV as follows:

- (1) Obtain the entries for column (a) from NCR-220T, Section III, column C.
- (2) Obtain the entries for column (b) from NCR-220T, Section III, column E.
- (3) Obtain the entries for column (c) from NCR-220T, Section III, column F. If no entries have been made in column F, obtain such entries from NCR-201T, Section XIII.
- (4) Make no entries for practices the entries for which have been encircled in Section III of NCR-220T.

f. Make entries in Section V as follows:

- (1) Enter the names of the applicants in the spaces above columns (d) to (i), inclusive. If there are more than two names in Section I of NCR-220T use additional sets of NCR-225T but make no entries on such additional sets of NCR-225T, except the farm number and the entries in Section V.
- (2) Obtain the entries for items 1(d) and 1(g) from NCR-220T, Section I, column E or from NCR-220A.
- (3) Obtain the entries for items 2(d) and 2(g) from NCR-220T, Section I, column F or from NCR-220A.

- (4) Obtain the entries for items 3(d) and 3(g) from NCR-220T, Section I, column G or from NCR-220A.
- (5) If the entries for any person whose name appears in Section I of NCR-220T are the same in columns E, F, and G, make no entries for such person in Section V of NCR-225T, items 1(d), 2(d), and 3(d), or 1(g), 2(g), and 3(g) but make the entry for such person in item 5(d) or 5(g).

2. Prepare NCR-226T as follows:

a. Enter the application serial number and the farm number in the upper right-hand corner of the form.

b. Make entries in Section I as follows:

- (1) Obtain the entry for item 1 from NCR-225T, Section I, item 1.
- (2) Obtain the entry for item 2 from NCR-225T, Section I, item 2.
- (3) Obtain the entry for item 3 from NCR-225T, Section I, item 3.
- (4) Obtain the entry for item 4 from NCR-225T, Section I, item 4.
- (5) Obtain the entry for item 5 from NCR-225T, Section II, item 2(b).
- (6) Obtain the entry for item 6 from NCR-220T, Section IV, item 5.
- (7) Obtain the entry for item 7 from NCR-220T, Section IV, item 5(a).
- (8) Obtain the entry for item 8 from NCR-225T, Section III, item 1(b).
- (9) Obtain the entry for item 9 from NCR-225T, Section III, item 1(c).

c. Make entries in Section II as follows:

- (1) Obtain the entries for line 1 from NCR-225T, Section IV, column (a).
- (2) Obtain the entries for line 2 from NCR-225T, Section IV, column (b).

d. Make entries in Section III as follows:

- (1) Obtain the entry for item 1 from NCR-225T, Section V, item 1(d) or 1(g), or item 5(d) or 5(g) wherever the applicant's percentage appears.
- (2) Obtain the entry for item 2 from NCR-225T, Section V, item 2(d) or 2(g), or item 5(d) or 5(g) wherever the applicant's percentage appears.
- (3) Obtain the entry for item 3 from NCR-225T, Section V, item 3(d) or 3(g), or item 5(d) or 5(g) wherever the applicant's percentage appears.

e. Make entries in Section IV as follows:

- (1) Obtain the entry for item 4 from NCR-220T, Section V, columns B and C. If the person for whom NCR-226T is being prepared has not made an assignment, enter the word "None" in item 4.
- (2) Obtain the entry for item 5 from NCR-220T, Section V, column D.

f. Make entries in Section VI as follows:

- (1) Print the name and address of the applicant in the space provided therefor. Obtain such information from NCR-220T, Section I.

II. Instructions for Release of Transmittal.

Forms NCR-220T, NCR-220A, NCR-225T, and NCR-226T shall be released in the manner set forth in NCR-State 208, Part III, for releasing Forms NCR-220, NCR-220A, NCR-225, NCR-226, and NCR-227, except that the original of NCR-220A shall be attached to the related NCR-225T and shall be released to the Computation Unit. The copy of NCR-220A shall be released to the Statistics Section.

NCR-State 208 Tama County

PART IV. COMPUTATION UNIT

Except as provided herein, Forms NCR-225T, NCR-226T, NCR-227T, and related forms shall be handled in the Computation Unit in the manner set forth in NCR-State 208, Part IV, for handling Forms NCR-225, NCR-226, NCR-227, and related forms.

The rate of deduction for county association expense for Tama County shall be determined in the manner set forth in NCR-State 210 for determining the rate of deduction for county association expense for counties other than Tama County.

Forms NCR-226T bearing serial numbers smaller than 7000 and Forms NCR-227T shall be handled in the manner set forth in NCR-State 208, Part IV, for handling Forms NCR-226 and NCR-227A. Forms NCR-226T bearing serial numbers larger than 7000 shall be handled in the manner set forth in NCR-State 208, Part IV. for handling Forms NCR-227.

I. Instructions to Computing Clerks for Making Computations on NCR-225T.

1. Make computations with respect to Section I of NCR-225T as follows:

- a. Obtain item 5 by multiplying item 4 by \$0.06.
- b. Obtain item 6 by multiplying item 1 by 1.25. Enter a dash in item 6 if there is an entry in item 3 or if the entry in item 1 is equal to or in excess of the entry in item 2.
- c. Enter in item 7 the smaller of items 2 and 6. If there is a dash in item 6 enter item 2 in item 7.
- d. Obtain item 8 by multiplying item 5 by item 7.

Section I  
of NCR-225T

2. Make computations with respect to Section II as follows:

- a. Obtain 1(b) by subtracting from the entry in Section I, item 1 the entry in Section I, item 2.
- b. Obtain 1(c) by multiplying the entry in Section I, item 5 by 7.0
- c. Obtain 1(d) by multiplying 1(b) by 1(c).
- d. Obtain 2(d) by multiplying 2(b) by 2(c).
- e. Obtain 3(d) by multiplying 3(b) by 3(c).
- f. Obtain 4(d) by adding 1(d), 2(d) and 3(d).

Section II  
of NCR-225T

3. Make computations with respect to Section III as follows:

Section III  
of NCR-225T.

- a. Obtain 2(b) by multiplying 1(b) by 0.5.
- b. Obtain 3(b) by multiplying 1(b) by 0.25.
- c. Enter in 4(b) the entry in 3(b).
- d. Enter in 2(c) the entry in 1(c).
- e. Obtain 3(c) by subtracting from 2(c) the entry in 2(b).
- f. Obtain 4(c) by subtracting from 3(c) the entry in 3(b).
- g. Enter in 2(d) the smaller of 2(b) and 2(c).
- h. Enter in 3(d) the smaller of 3(b) and 3(c).
- i. Enter in 4(d) the smaller of 4(b) and 4(c).
- j. Obtain 2(e) by multiplying 2(d) by \$0.75.
- k. Obtain 3(e) by multiplying 3(d) by \$1.50.
- l. Obtain 4(e) by multiplying 4(d) by \$6.75.
- m. Obtain 5(e) by adding 2(e), 3(e), and 4(e).

4. Make computations with respect to Section IV as follows:

Section IV  
of NCR-225T

- a. Obtain 1(d) to 5(d), inclusive, by multiplying the entries in column (b) by the corresponding entries in column (c).
- b. Obtain 6(d) by adding 1(d) to 5(d), inclusive.
- c. Obtain 7(d) by multiplying the entry in Section III, item 1(b) by \$0.70.
- d. Enter in 8(d) the smaller of 6(d) and 7(d).

5. Make computations with respect to Section V as follows:

Section V  
of NCR-225T

- a. If there are not more than two names in Section V, proceed as follows:
  - (1) Obtain 1(b) by subtracting from the entry in Section I, item 8 the entry in Section II, 4(d).
  - (2) Obtain 1(c) by subtracting from the entry in Section II, 4(d) the entry in Section I, item 8.

- (3) Enter in 2(b) the entry in Section III, 5(e).
- (4) Enter in 3(b) the entry in Section IV, 8(d).
- (5) Obtain 4(b) by adding 1(b), 2(b), and 3(b).
- (6) Obtain 5(b) by subtracting from 4(b) the entry in 1(c).
- (7) Obtain 5(c) by subtracting from 1(c) the entry in 4(b).
- (8) Obtain 1(e), 2(e), and 3(e) by multiplying the entries in 1(b), 2(b), and 3(b) by the corresponding entries in column (d).
- (9) Obtain 1(h), 2(h), and 3(h) by multiplying the entries in 1(b), 2(b), and 3(b) by the corresponding entries in column (g).
- (10) Obtain 1(f) by multiplying 1(c) by 1(d).
- (11) Obtain 1(i) by multiplying 1(c) by 1(g).
- (12) Obtain 4(e) by adding 1(e), 2(e), and 3(e).
- (13) Obtain 4(h) by adding 1(h), 2(h), and 3(h).
- (14) Obtain 5(e) by subtracting from 4(e) the entry in 1(f). However, if there is no entry in 4(e) or in 1(f), obtain 5(e) by multiplying 5(b) by 5(d).
- (15) Obtain 5(f) by subtracting from 1(f) the entry in 4(e). However, if there is no entry in 1(f) or in 4(e), obtain 5(f) by multiplying 5(c) by 5(d).
- (16) Obtain 5(h) by subtracting from 4(h) the entry in 1(i). However, if there is no entry in 4(h) or in 1(i), obtain 5(h) by multiplying 5(b) by 5(g).
- (17) Obtain 5(i) by subtracting from 1(i) the entry in 4(h). However, if there is no entry in 4(h) or in 1(i), obtain 5(i) by multiplying 5(c) by 5(g).
- (18) Obtain 6(e) by subtracting from 5(e) the entry in 5(i).
- (19) Obtain 6(f) by subtracting from 5(f) the entry in 5(h).
- (20) Obtain 6(h) by subtracting from 5(h) the entry 5(f).

- (21) Obtain 6(i) by subtracting from 5(i) the entry in 5(e).
- (22) Enter in 7(e) and 7(h) the increases in payment indicated in Section VII of NCR-201T for the amounts in 6(e) and 6(h), respectively. For example, if the amount in 6(e) is \$10.20, enter \$4.00 in 7(e) or if the amount in 6(h) is \$192.00, enter \$200.00 in 8(e) and enter \$8.00 in 7(e).
- (23) Obtain 8(e) by adding 6(e) and 7(e).
- (24) Obtain 8(h) by adding 6(h) and 7(h).

b. If there are more than two names in Section V; that is, if there is more than one set of Forms NCR-225T, proceed as follows:

- (1) Make computations in columns (e), (f), (h), and (i), lines 1 through 5, inclusive, in the manner set forth in Section I, paragraph 5, subparagraph a of this Part IV.
- (2) If there are no net deductions for any of the persons whose names appear in Section V; that is, if there are no entries other than zero in 5(f) and 5(i), complete all computations through line 8 as heretofore indicated.
- (3) If there are no net payments for any of the persons whose names appear in Section V; that is, if there are no entries in 5(e) and 5(h), transfer the entries from 5(e) to 6(e) and from 5(h) to 6(h), and make no further computations with respect to Section V.
- (4) If there are both net payments and net deductions for the persons whose names appear in Section V; that is, if there are entries in column (e) or (h) and in column (f) or (i), proceed as follows:
  - (a) If there is a net payment for the farm as shown by an entry other than zero in 5(b) -
    - (a-1) Enter zeros in 6(f) and 6(i).
    - (a-2) Add all the entries in 5(e) and 5(h), and enter the total in the blank space in 5(a).
    - (a-3) Divide 5(b) by the total obtained under (a-2), supra, and enter the factor so obtained (carried to five decimal places

and rounded to four) in the blank space in 6(a).

- (a-4) Multiply the factor obtained under (a-3), supra, by 5(e) and enter the result in 6(e) and multiply the factor by 5(h) and enter the result in 6(h).
  - (a-5) Obtain 7(e), 8(e), 7(h), and 8(h) as heretofore set forth.
- (b) If there is a net deduction for the farm as shown by an entry other than zero in 5(c) -
- (a-1) Enter zeros in 8(e) and (8h).
  - (a-2) Add all entries in 5(f) and 5(i) and enter the total in the blank space in 5(a).
  - (a-3) Divide 5(c) by the total obtained under (a-2), supra, and enter the factor so obtained (carried to five decimal places and rounded to four) in the blank space in 6(a).
  - (a-4) Multiply the factor obtained under (a-3), supra, by 5(f) and enter the result in 6(f) and multiply the factor by 5(i) and enter the result in 6(i).

NCR-State 208, Tama County

PART V. PAYMENT SCHEDULE UNIT

Except as provided herein, Forms NCR-226T, NCR-227T, and related forms shall be handled in the Payment Schedule Unit in the manner set forth in NCR-State 208, Part V, for handling Forms NCR-226, NCR-227A, and related forms.

NCR-State 208, Tama County

PART VI. CLEARANCE UNIT

Forms NCR-220T, NCR-225T, NCR-226T, NCR-227T, and related forms shall be handled in the Clearance Unit in the manner set forth in NCR-State 208, Part VI, for handling Forms NCR-220, NCR-225, NCR-226, NCR-227A, and related forms.